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Letter dated 21 August 2015 from the Panel of Experts on South Sudan established pursuant to Security Council resolution 2206 (2015) addressed to the President of the Security Council

The members of the Panel of Experts on South Sudan established pursuant to Security Council resolution 2206 (2015) have the honour to transmit herewith, in accordance with paragraph 18 (d) of resolution 2206 (2015), the interim report on their work.

The report was provided to the Security Council Committee established pursuant to resolution 2206 (2015) on 31 July 2015 and considered by the Committee on 20 August 2015.

The Panel would appreciate it if the present letter and the report were brought to the attention of the members of the Security Council and issued as a document of the Council.

(*Signed*) Payton **Knopf**
Coordinator
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pursuant to Security Council resolution 2206 (2015)

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Interim report of the Panel of Experts on South Sudan established pursuant to Security Council resolution 2206 (2015)

Summary

In the 10 weeks since it began its work, the Panel of Experts on South Sudan has travelled extensively within South Sudan and to Ethiopia, Kenya, the Sudan and Uganda. Throughout, the Panel has consulted the parties prosecuting the war and those most affected by it, including internally displaced persons, tribal and community leaders, civil society organizations, humanitarian actors and peacekeepers. The report represents the preliminary findings of that research.

Since the adoption of resolution 2206 (2015) by the Security Council, the situation in South Sudan has deteriorated precipitously, posing a significant threat not only to the country's citizens but also to the peace and security of the entire region.

Both the humanitarian and human rights situation and the environment for humanitarian and peacekeeping operations continue to worsen rapidly. Since March 2015, an additional 100,000 people have been displaced within the country, bringing the total number of internally displaced persons to more than 1.6 million. The number of people facing severe food insecurity has almost doubled since the beginning of 2015 to an estimated 4.6 million, including 250,000 children who are severely malnourished — the highest numbers since the war began.

Since the offensive in the greater Upper Nile area began in April 2015, the intensity and brutality of the violence aimed at civilians are hitherto unseen, even in what has already been, without a doubt, an exceedingly violent conflict. Some 750,000 people have been affected by the recent military campaign in Unity State alone, and the Office for the Coordination of Humanitarian Affairs reports that at least 138,000 of those who were receiving humanitarian assistance before the upsurge of violence are now without that assistance owing to insecurity. The actual number is likely to be significantly higher.

Obstruction of humanitarian assistance and of peacekeeping operations has also escalated since the adoption of resolution 2206 (2015). Humanitarian workers and United Nations Mission in South Sudan personnel alike are regularly being attacked, assaulted, harassed, detained, intimidated and threatened. In May 2015, humanitarian actors reported the same number of access-related incidents as the preceding two months combined. All parties to the conflict have been reported to divert humanitarian assistance, including by stopping humanitarian convoys at checkpoints and extorting money in exchange for safe passage or to permit the utilization of the roads. The relentless violations of the Mission's status-of-forces agreement and movement restrictions have been devastating for the Mission's operations and its ability to execute its mandate to protect civilians under Chapter VII of the Charter of the United Nations.

All parties to the conflict have been targeting civilians as part of their military tactics and thereby contravening applicable international humanitarian law, as referenced in resolution 2206 (2015). Scores of civilians have been killed, maimed, tortured, burned alive inside their homes, displaced, raped and abducted, and

children have been recruited and used as part of the war effort. The Panel is investigating the chain of command pertaining to those serious crimes.

The supply of arms and ammunition to the Sudan People's Liberation Army and the Sudan People's Liberation Movement/Army in Opposition, as well as to affiliated forces, has been instrumental in prolonging and escalating the war. It is further clear that the acquisition by the Sudan People's Liberation Army of greater air and riverine capacity is part of a strategy to diminish the tactical disadvantage posed by the difficulty of deploying troops and heavy equipment during the rainy season, which could have a substantial impact on the dynamics on the ground. The Panel will continue to examine those transfers, including their sources and the trafficking networks behind them, together with their impact on the war and their role in violations of human rights and international humanitarian law.

The Panel has also begun investigations into the financing channels used by the Government and the opposition to prosecute the war and into those individuals and entities who gain financially from the continuation of the conflict. The Panel will report its findings in forthcoming updates to the Security Council in the context of the sanctions designations criteria established in resolution 2206 (2015).

In the coming weeks, the Security Council will have to consider the application of resolution 2206 (2015) in the context of two possible scenarios. First, should the parties fail to sign the compromise agreement on the resolution of the conflict in South Sudan recently proposed by the Intergovernmental Authority on Development, by 17 August, an assessment of responsibility for that failure and swift action commensurate with that responsibility will be critical. Second, should the parties sign an agreement, the prevailing issue will be not only the implementation of that agreement and an end to the violence, but also the promotion of national reconciliation and a durable and inclusive political settlement for South Sudan, including ensuring accountability for serious crimes committed throughout the war. Resolution 2206 (2015) foresees a role for sanctions under either scenario.

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I. Background

A. Mandate and appointment

1. By its resolution 2206 (2015), the Security Council imposed a sanctions regime targeting individuals and entities contributing to the conflict in South Sudan and established a sanctions committee (Security Council Committee established pursuant to resolution 2206 (2015) concerning South Sudan). The Committee designated six individuals on 1 July.

2. In establishing the sanctions regime, the Security Council decided that the sanctions, consisting of a travel ban and an asset freeze, would apply to individuals and/or entities, as designated by the Committee, as responsible for or complicit in, or having engaged in, directly or indirectly, actions or policies threatening the peace, security or stability of South Sudan.

3. The Security Council also established a panel of experts (Panel of Experts on South Sudan) to provide information and analysis regarding the implementation of the resolution. This includes information relevant to potential designations and information regarding the supply, sale or transfer of arms and related materiel and related military or other assistance, including through illicit trafficking networks, to individuals and entities undermining political processes or violating international human rights law or international humanitarian law.

4. On 27 April, the Secretary-General, in consultation with the Committee, appointed the five members of the Panel (see S/2015/287): a natural resources and finance expert (Andrews Atta-Asamoah of Ghana), a regional affairs expert (Payton Knopf of the United States of America), a humanitarian affairs expert (Anna Oosterlinck of Belgium), an arms expert (Lucas van de Vondervoort of the Netherlands) and an expert on armed groups (Vladimir Zhagora of Belarus).[1]

5. The Panel began its work on 18 May with a week of introductory meetings in New York. It has since maintained a near-permanent presence in the region, including visits to 6 of the 10 states of South Sudan and to neighbouring countries, including Ethiopia, Kenya, the Sudan and Uganda.

6. In the 10 weeks since it began its work, the Panel has engaged with the widest range of stakeholders involved in or affected by the conflict, including the senior leadership of the Government of South Sudan, including the Sudan People's Liberation Army (SPLA); the leaders of the Sudan People's Liberation Movement/Army in Opposition (SPLM/A in Opposition); the G-10/"former detainees";[2] displaced persons, including those in United Nations protection of civilian sites in South Sudan; civil society and community representatives; tribal leaders; regional organizations, including the African Union Commission and the Intergovernmental Authority on Development (IGAD); the leadership of the United

[1] Mr. Zhagora's term ended on 16 July. The Panel is extremely grateful for his contribution to the initial phase of its work, including to the present report, and for his advice and counsel going forward.

[2] The G-10/"former detainees" are senior government officials arrested by the Government in connection with the events in Juba on 15 December 2014. They are Deng Alor, Pagan Amun, Oyay Deng, Cirino Hiteng, John Luk Jok, Kosti Manibe, Gier Chuang Aluang, Madut Biar, Chol Tong Mayay and Majak D'Agoot.

Nations Mission in South Sudan (UNMISS); the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan; United Nations humanitarian agencies; and international and national humanitarian and other non-governmental organizations.

7. The findings contained herein are preliminary and do not provide conclusive details on all the investigations that the Panel has initiated pursuant to its mandate. The Panel will provide more complete information on the outcome of the investigations in its monthly updates to the Security Council and in its final report.

B. Methodology

8. While established by the Security Council, the Panel is an independent body that operates in an objective, fact-based manner and safeguards its work against any effort to undermine its impartiality or create a perception of bias. The full Panel approved the text, conclusions and recommendations contained herein on the basis of consensus before the report was transmitted to the Chair of the Committee.

9. In the light of the politicized context of the conflict in South Sudan, the Panel is fully committed to ensuring compliance with the standards recommended by the Informal Working Group of the Security Council on General Issues of Sanctions in its report of December 2006 (S/2006/997). Those standards call for reliance on verified, genuine documents, concrete evidence and on-site observations by experts, including photographs wherever possible. The Panel corroborates information using multiple independent sources to appropriately meet the highest evidentiary standard, placing a higher value on statements by principal actors and first-hand witnesses to events.

10. The Panel conducts its work with the greatest transparency possible while, when requested, maintaining the confidentiality of its sources. The Panel is also committed to the highest degree of fairness and will give relevant parties the opportunity, where appropriate and possible, to review and respond to, within a specific period, any information in its report citing those parties.

C. Cooperation with stakeholders and organizations

11. While it operates independently of United Nations agencies and institutions, the Panel would nonetheless like to express its sincere appreciation to the leadership and personnel of UNMISS, the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan and other United Nations staff in Addis Ababa, Kampala, Khartoum and Nairobi for their invaluable administrative support throughout the first phase of the Panel's mission.

12. As at 31 July 2015, the Panel had sent 16 items of official correspondence to nine States, organizations and other entities and had received 10 replies providing the information requested (see annex I).

II. Political and economic context of the conflict

13. The adoption by the Security Council of resolution 2206 (2015) under Chapter VII of the Charter of the United Nations was predicated on an assessment that the crisis in South Sudan posed a threat to international peace and security. Since the adoption of the resolution, the situation has deteriorated precipitously. As at the time of submission of the present report to the Committee (31 July 2015), the war had affected all 10 states of South Sudan, posing a significant threat not only to its citizens but also to the peace and security of the entire region.

A. Conflict overview

14. The elite power struggle that precipitated the current conflict has evolved into a multi-faceted war that increasingly includes, but is not limited to, large-scale inter-ethnic and intra-ethnic violence. Fighting between SPLA and SPLM/A in Opposition, as well as their affiliated militias, affects Upper Nile, Unity and Jonglei States. The conflict has now also spread to Northern Bahr El Ghazal and Western Bahr El Ghazal States, albeit of lesser intensity and in relatively smaller geographic areas. Traditional sources of intracommunal violence rooted in the competition for water, grazing grounds and cattle have also re-erupted, affecting Warrap and Lakes States in particular. The latter has further experienced an intensification of conflict within subtribes. In addition, long-standing catalysts of violence have re-emerged in the greater Equatoria region (Eastern Equatoria, Western Equatoria and Central Equatoria States, including in and around the national capital, Juba) as a result of SPLA-supported nomadic herders claiming access to pastures and settlements in areas traditionally populated and used by indigenous sedentary populations.

15. In the context of the current crisis, the National Legislative Assembly, which no longer includes members affiliated with SPLM/A in Opposition, adopted a constitutional amendment on 24 March by which it extended the tenure of the President, the National Legislative Assembly and the state legislative assemblies by three years, until 9 July 2018. Similarly, the mandate of the National Constitutional Review Commission was extended until 31 December 2017. The opposition has rejected those decisions as unconstitutional.

B. Regional context

16. The countries neighbouring South Sudan have responded to the war with both military and political means.

17. On 20 December 2013, the Ugandan army deployed at least one company to Juba to secure the airport and, according to Uganda, to evacuate Ugandan citizens. Its intervention subsequently deepened, beginning with the dispatch of reinforcements to repel an opposition advance on Juba early in January 2014 and later to include a primary role in the offensive to dislodge the opposition from Bor, Jonglei State, in mid-January 2014. According to the Ugandan army, one brigade remained deployed in South Sudan as at July 2015. As the Panel heard at first hand from a wide range of interlocutors in various parts of the country, that deployment and, more generally, the role of Uganda in South Sudan since December 2013 have become a toxic political issue among the Nuer population in particular.

18. Regional political intervention has been more diffuse. To a large extent, the dynamic is symptomatic of bilateral tensions among several of the States immediately neighbouring South Sudan, in addition to other nearby States, which share a common concern regarding the threat that the meltdown of South Sudan poses to their national security interests but less of a common agenda or approach for tackling that threat. The latter is due both to long-standing rivalries between regional States, such as between the Sudan and Uganda, and to differing views among neighbouring States about which leadership configuration in South Sudan will best serve their individual political and economic interests.

C. Political process

19. In late 2013, IGAD launched a mediation process fundamentally premised upon — and frequently stalled by disagreements over — a power-sharing arrangement between the President, Salva Kiir, the former Vice-President and leader of SPLM/A in Opposition, Riek Machar, and their respective supporters.[3] The arrangements have characterized the governing structure of South Sudan from independence to December 2013 and, more or less, the structure of the Sudan People's Liberation Movement (SPLM) from at least 2002.

20. Attempts to reinvigorate the political process after negotiations stalled in March led to adjustments to the mediation architecture to expand the involvement of regional States and the wider international community. They included the appointment of the former President of Mali, Alpha Oumar Konaré, as the African Union High Representative for South Sudan; the establishment of an African Union high-level ad hoc committee for South Sudan, consisting of Heads of State representing various subregions of the continent; and the launch of an "IGAD plus" format, composed of the States members of IGAD, the members of the African Union High-level Ad Hoc Committee for South Sudan, the African Union Commission, the Troika,[4] the United Nations, the European Union and China.

21. Somewhat in parallel, the United Republic of Tanzania, South Africa, Kenya and Ethiopia undertook an effort to converge the IGAD mediation efforts and the "Arusha process". Launched in 2014 by Chama Cha Mapinduzi, the ruling Tanzanian political party, and the African National Congress, the ruling South African political party, without coordination with IGAD, the Arusha process had resulted in the signing, in January 2015, of an agreement on SPLM reunification by the President of South Sudan, Riek Machar and Deng Alor (on behalf of the G-10/"former detainees") and ultimately in two visits by representatives of the G-10 to Juba and the reinstatement of Pagan Amum as Secretary-General of SPLM.

22. On 24 July, the IGAD mediation team, backed by the "IGAD plus" group, presented the parties with a proposed compromise agreement on the resolution of the conflict in South Sudan. Consistent with the timeline established by the mediation team, the parties are to reconvene in Addis Ababa on 5 August for talks leading to the signing of an agreement by 17 August.

[3] The IGAD mediation is led by three special envoys: Seyoum Mesfin Gebredingel of Ethiopia, Muhammad Ahmad Mustafa al-Dabi of the Sudan and Lazaro Sumbeiywo of Kenya.

[4] The Troika consists of the United States, the United Kingdom of Great Britain and Northern Ireland and Norway, which were among the guarantors of the Comprehensive Peace Agreement of 2005.

23. In the coming weeks, the Security Council will have to consider the application of resolution 2206 (2015) in the context of two possible scenarios. First, should the parties fail to sign the compromise agreement by 17 August, an assessment of responsibility for that failure and swift action commensurate with that responsibility will be critical. Second, should the parties sign an agreement, the prevailing issue will be not only the implementation of that agreement and an end to the violence, but also the promotion of national reconciliation and a durable and inclusive political settlement for South Sudan, including ensuring accountability for serious crimes committed throughout the war. Resolution 2206 (2015) foresees a role for sanctions under either scenario.

D. Armed groups

24. The armed groups active in South Sudan, including the organized forces of the Government, are the product of the country's history in which armed militias have fought the central authorities, and one another, over land and resources and to counter political marginalization. Following the outbreak of hostilities in 2013, the Government suffered heavily from massive defections of primarily Nuer SPLA units commanded by former militia leaders that had been absorbed but not fully integrated into SPLA. The Government already had little trust in some of its units and has since sought to counter the fragmentation of SPLA by strengthening the role of the Presidential Guard (SPLA Tiger Division)[5] and the National Security Service.

25. Both parties have relied heavily on youth militias that traditionally have fought other ethnic groups and clans over cattle and land. They include the Nuer "White Army", which fights on the side of SPLM/A-in Opposition, and Bul Nuer young people, who fight for the Government in Unity State, leading to a major split within the Nuer community that will be difficult to heal. Neither side has full control over the actions of the militias and youth groups, which fight partially for their own objectives not directly related to the war. This was evident when Major General Johnson Olony defected from the Government to the opposition in Upper Nile State, effectively leading to a fragmentation of that state into three areas divided roughly on the basis of ethnicity. The Government has also relied on the assistance of the Sudanese Justice and Equality Movement.

26. Outside the greater Upper Nile area, various local armed groups are also active, including in Northern Bahr el Ghazal and Western Bahr el Ghazal States and the Equatorias. Their connection to the war and the political agenda of SPLM/A in Opposition is in most cases limited. In addition, intra-ethnic and inter-ethnic conflict in Warrap and Lakes States has led to an increasing number of casualties, with limited government ability to stop the violence (see annex VI for a more detailed mapping of the current state of armed groups in South Sudan).

[5] The Presidential Guard played a crucial role in the fighting that erupted in Juba in December 2013, as did the militia known as "Mathiang Anyoor" that was subsequently integrated into the National Security Service.

E. Economic context

27. South Sudan suspended oil production in January 2012 owing to disagreement with the Sudan over transit fees. Production resumed in April 2013. During the shutdown, the country embarked on austerity measures aimed at reducing government spending to compensate for the loss of revenue. Budget deficits were bridged by forward sales to oil companies, loans and borrowing from the central bank. The outbreak of war just months after the resumption of a reliable source of oil revenue has therefore meant a continuation of the austerity measures amid the conflict.

28. Since December 2013, oil revenue has been significantly reduced by a drop in oil production and in global oil prices, in addition to the need to comply with fixed oil tariffs and transitional financial arrangements with the Sudan. According to the Government's own figures, total government revenue had fallen short of projections in the 2014 budget by up to $2.2 billion, resulting in an overall shortfall of $1.2 billion as at March 2015.[6] The Ministry of Finance and Economic Planning estimates that the deficit will rise to around $3 billion in the 2015 financial year (1 July-30 June).

29. The Government continues to raise funds by borrowing from the central bank, engaging in forward selling of oil and obtaining external loans. Increased money supply stemming from the borrowing of about $2.2 billion from the central bank has pushed up inflation.[7] The South Sudanese pound lost about 50 per cent of its value on the black market between January and July 2015, down from around 5 South Sudanese pounds to the dollar in January to around 11 South Sudanese pounds to the dollar in mid-July.[8] The official exchange rate remained fixed at 2.95 South Sudanese pounds to the dollar.

30. The existence of a high black market rate in parallel with a lower official rate comes at a high cost, both to the Government and to the operations of international humanitarian agencies. The Panel estimates that, for every United States dollar spent by an international humanitarian agency at the official rate, there is a 73.2 per cent (8.05 South Sudanese pounds) loss of its prospective value if the Government were to close the gap between the black market and official rates.[9]

31. The parallel exchange rate is, however, only one of the many avenues through which those with access to foreign currency are benefitting from the conflict through corruption. The war has placed power and access to national resources in the hands of a limited number of people at the centre of the current governing structure.

32. Public debt continues to rise rapidly. At independence, South Sudan had no public debt. In June 2015, however, the Ministry of Finance and Economic Planning

[6] The approved budget for 2014-2015 had projected that total revenue would be 11.7 billion South Sudanese pounds, but, as at March 2015, only 5.3 billion South Sudanese pounds had been realized (based on figures from the three-year strategic programme that the Minister for Finance and Economic Planning shared with the Panel during its visit in June).

[7] This was the total amount borrowed by the end of March 2015. The finding is supported by the quarterly update on economic performance by the Ministry of Finance and Economic Planning of April 2015.

[8] See https://radiotamazuj.org/sites/default/files/u2442/XRATE%20UPDATE%2020150727.jpg.

[9] The estimate is based on the official and black market exchange rates as at mid-July 2015.

acknowledged that the debt had reached $4.2 billion — a rise of $700 million from the levels in January 2015.[10] The country's current debt is about 35 per cent of its gross domestic product in 2013.[11]

III. Humanitarian crisis

A. Overall humanitarian situation

33. Since the Panel began its work, the humanitarian situation in South Sudan has continued its steep decline. Humanitarian partners have now generally accepted that needs in the world's newest nation have reached an unprecedented scale in the history of the country and will undoubtedly continue to escalate. Lack of access by humanitarian actors to significant areas of the country as a result of the war, deepening ethnic divides, extensive population displacement, the acute brutality of the violence, significant disruptions in livestock and crop-based production, high malnutrition, the deteriorating economic situation and a marked decline in donor funding coupled with a sharp increase in need have led South Sudan to endure one of the most serious humanitarian emergencies in the world. On 11 February 2014, the Emergency Relief Coordinator designated South Sudan as a level 3 system-wide emergency,[12] one of only four such emergencies worldwide and the only one of its kind in Africa at the time of writing (see annex II for a more detailed overview of the humanitarian crisis in South Sudan).

B. Obstruction of humanitarian assistance and peacekeeping operations

34. The environment for humanitarian and peacekeeping operations continues to deteriorate owing to the level of violence in the country in general and the wilful obstruction of and targeted and opportunistic attacks against humanitarian and peacekeeping personnel and assets in particular.

1. Obstruction of humanitarian assistance

35. Obstruction of humanitarian assistance has escalated since the adoption of resolution 2206 (2015). In May alone, humanitarian actors reported the same number of access-related incidents as the preceding two months combined (134 incidents, compared with 72 in April and 64 in March.) By contrast, humanitarian actors had reported 78 incidents in May 2014. April 2015 was also the first time since the beginning of the conflict that reported incidents were more often than not related to active hostilities (largely in Upper Nile and Unity States) and insecurity (in Lakes State).[13]

[10] The actual figures are projected to be higher because the Ministry lacks the capacity to track in real time all costs incurred on behalf of the Government by agencies.

[11] The real significance of the rising debt levels is not in terms of the absolute figures recorded, but the high rate of increase since December 2013.

[12] Level 3 emergencies are the most severe, large-scale humanitarian crises.

[13] According to a confidential source in the humanitarian community.

36. Humanitarian access to the River Nile has been suspended since July 2013,[14] following an armed attack on a United Nations-flagged barge transporting 500,000 litres of fuel to Malakal.

37. According to information collected by the Panel from primary and secondary sources, 73 humanitarian partners were present in Unity State at the beginning of April 2015. That presence had fallen suddenly and sharply to 42 by June owing to the recent upsurge of violence, with partners having to evacuate their staff from the southern part of Unity State in particular.

38. On 5 July, a hospital in Kodok, Upper Nile State, was caught in the crossfire during heavy fighting between government and SPLM/A in Opposition forces (see annex III). This is one example of a pattern affecting medical staff and facilities in South Sudan in the current war.

39. All parties to the conflict have been reported to divert humanitarian assistance, including by stopping humanitarian convoys at checkpoints and extorting money in exchange for safe passage or to permit the utilization of the roads. Those practices occur regularly, the national legislation prohibiting them notwithstanding.

40. One alarming indicator of the threat to humanitarian operations is the increasing number of requests by humanitarian convoys for armed escorts, which jumped from 3 in May to 11 in June. In July, the number of requests led to a situation in which no more troops could be made available for escorts, because, given the rising insecurity, UNMISS was forced to deploy more troops to protect its bases and protection of civilian sites. Long-range UNMISS patrols were therefore deployed on the main supply route along the corridor from Juba to Bentiu through Rumbek, Wau and Kuacjok. In line with the humanitarian principle of independence,[15] humanitarian actors normally do not wish to be associated with the objectives and activities of any armed forces present in the country, including those of UNMISS. Requesting armed escorts is therefore an option of last resort and indicative of the severely deteriorating operating environment.

41. Lastly, United Nations and international non-governmental organization compounds and facilities have been looted, some of them multiple times. In Juba, at least 12 compounds were robbed in July alone, although the number is likely to be substantially higher.[16]

2. Attacks against humanitarian workers

42. Since the beginning of the crisis, at least 30 aid workers have been killed, either through targeted assassination or by being caught in crossfire.[17] The Panel found that seven of those were killed in Unity State in the recent upsurge of violence, three in July alone. In addition, the Panel received many reports of

[14] See the remarks to the press by the Emergency Relief Coordinator (25 July 2015), available from http://reliefweb.int/sites/reliefweb.int/files/resources/USG%20O%27brien%20remarks%20to%20the%20press%20in%20Juba%2C%20South%20Sudan%2C%2025%20July%202015-2.pdf.

[15] The Panel uses the agreed definition of independence: "Humanitarian action must be autonomous from the political, economic, military or other objectives that any actor may hold with regard to areas where humanitarian action is being implemented." See https://docs.unocha.org/sites/dms/Documents/OOM-humanitarianprinciples_eng_June12.pdf.

[16] Interviews with the Panel in Juba.

[17] Interview with officials of the Office for the Coordination of Humanitarian Affairs; remarks to the press by the Emergency Relief Coordinator (25 July 2015).

humanitarian workers being abducted, harassed, assaulted, detained, arrested, forcibly recruited or threatened.[18] The Humanitarian Coordinator was expelled on 1 June by the Government. The Secretary-General called upon the Government to reverse its decision immediately, to no avail.[19]

3. Obstruction of Mission operations

43. UNMISS personnel are regularly being attacked, harassed, detained, intimidated and threatened. Since March 2014, the Mission has endured more than 400 violations of the status-of-forces agreement, more than 90 per cent of which were perpetrated by the Government. In comparison, with regard to movement restrictions alone, the African Union-United Nations Hybrid Operation in Darfur reported 24 incidents of restriction of movement between 26 February and 15 May, compared with at least 37 incidents experienced by UNMISS in roughly the same period. In May and June, UNMISS experienced 43 incidents. The cumulative effect of that relentless obstruction has been devastating for the Mission's operations and its ability to execute its mandate to protect civilians under Chapter VII of the Charter.

C. Violations of international humanitarian and human rights law

44. Since the beginning of the conflict, various international actors, including UNMISS, the IGAD Monitoring and Verification Mechanism, the United Nations Children's Fund (UNICEF), Amnesty International and Human Rights Watch, have published reports detailing acts that violate applicable international human rights law or international humanitarian law or that constitute human rights abuses, which are all grounds for sanctions under resolution 2206 (2015). Those alleged atrocities have been widely condemned by international political actors, including the Security Council, the Secretary-General, the African Union, IGAD and the European Union.

45. That international consensus and numerous promises by the parties to investigate allegations notwithstanding, the Panel has found little to no evidence of formal judicial proceedings being undertaken by the parties to the conflict in line with international standards.[20] Ensuring the fair and effective investigation and prosecution of such offences is the responsibility of the Government under international law. The pervasive impunity marking the current conflict has only been exacerbated by the recent events in the greater Upper Nile area and is deepening the political and ethnic divides within South Sudanese society.

46. In March 2014, the African Union Peace and Security Council established a commission of inquiry on South Sudan, headed by the former President of Nigeria,

[18] Interviews with the Panel in Juba and across the country.

[19] Statement attributable to the Spokesman for the Secretary-General on South Sudan, 1 June 2015. Available from www.un.org/sg/statements/index.asp?nid=8693.

[20] See, for example, American Bar Association, "Assessment of justice, accountability and reconciliation measures" (Washington, D.C., June 2014), available from www.americanbar.org/content/dam/aba/directories/roli/sudan/aba_roli_sudan_assessment_final_report_0614.authcheckdam.pdf; and "Riek Machar admits SPLM-IO never investigated Bentiu massacres", Radio Tamazuj, 8 July 2015, available from https://radiotamazuj.org/en/article/riek-machar-admits-splm-io-never-investigated-bentiu-massacres.

Olusegun Obasanjo, to investigate human rights violations committed since December 2013. He presented a report to the Council at the end of 2014, at which time it declined to consider it. A copy of the report was distributed to the members of the Council during the week of 20 July 2015. On 24 July, the Council met at the ministerial level, as previously decided at the summit of the African Union held in Pretoria in June, and declined to release the report publicly. Instead, it established an ad hoc subcommittee, comprising Algeria, Chad, Ethiopia, Nigeria, South Africa, Uganda and the United Republic of Tanzania, to consider the report and make recommendations on the way forward. Those recommendations are to be considered by the Council at the level of Heads of State by the end of August 2015.[21]

47. The Panel requested a confidential copy of the report on 26 June through the then-Chair of the African Union Peace and Security Council, copying the African Union Commission. As at 31 July, the Panel had received no response.

1. Targeting of civilians

48. During its investigations, the Panel found that all parties to the conflict had been targeting civilians as part of their military tactics and thereby contravening applicable international humanitarian law, as referenced in resolution 2206 (2015). The Panel is investigating the chain of command pertaining to those widespread incidents.

49. On 29 October 2014, SPLM/A in Opposition attacked Bentiu, Unity State, and committed gross abuses of human rights (see annex IV). At least 11 civilians were killed, with — according to an UNMISS special report — the alleged perpetrators referring to the Nuer victims as "Dinka" to denote their perceived support for the Government.[22] In addition, women were abducted and raped. Civilians hiding in a church were beaten and abducted, even though places of worship are protected under international humanitarian law.

50. During the recent upsurge of violence in Unity State beginning in April, SPLA and associated militias targeted civilians through killing, rape, abduction, looting, arson and forced displacement in a coordinated offensive that signifies a shift in the conflict dynamics in terms of tactical brutality.[23] During two field visits, on 15 and 16 June and on 8 and 9 July, the Panel investigated those atrocities (see annex V).

51. The Panel has found that armed forces were intent on rendering communal life unviable and prohibiting any return to normalcy following the violence. Through first-hand accounts, the Panel concluded that that offensive was aimed at depriving SPLM/A in Opposition of a support base at all costs, including by clearing the population from much of Unity State. On the basis of all the evidence before it, the Panel concludes that, since April, the intensity and brutality of the violence aimed at civilians are hitherto unseen, in what has already been, without a doubt, an exceedingly violent conflict.

[21] See www.peaceau.org/en/article/communique-of-the-526th-psc-meeeting-at-the-level-of-ministers.

[22] UNMISS special report on the attack on Bentiu, available from http://unmiss.unmissions.org/Default.aspx?tabid=5805.

[23] UNMISS flash human rights report on the escalation of fighting in the greater Upper Nile area, available from http://unmiss.unmissions.org/Default.aspx?tabid=5805.

2. Sexual violence and recruitment of children

52. The Panel's preliminary investigations, including during its field visits,[24] have indicated that all parties to the conflict are deliberately using rape as part of their war tactics and are able to do so with full impunity. Multiple actors have reported on those patterns of sexual violence.[25]

53. The Panel's preliminary investigations on the basis of primary and secondary sources have demonstrated that all parties to the conflict have availed themselves of the use of children, both as combatants and to carry out support functions. According to information provided by UNICEF and UNMISS to the Panel, more than 13,000 children have been recruited in the course of the war, most of them by SPLM/A in Opposition.

IV. Natural resources and financing of the conflict

54. Even as the South Sudanese economy risks collapse, debt rises sharply and the revenue from oil declines, the Government appears able to sustain massive expenditure on the war, including on arms, logistics and salaries. In parallel, some individuals and entities inside and outside the country, and inside and outside the Government and the opposition, are in fact deriving significant financial benefit from the war. With regard to the Government, this is in part due to the budget allocation system, where the power to allocate funds is concentrated among a few individuals.

55. The Panel has begun investigations into the financing channels used by the Government and the opposition to prosecute the war and into those individuals and entities who gain financially from the continuation of the conflict. The Panel will report its findings in forthcoming updates to the Security Council in the context of the sanctions designations criteria established in resolution 2206 (2015).

A. Oil

56. When the conflict broke out, oil production was below the January 2012 levels of 350,000 barrels per day. Fighting in oil-producing areas and direct attacks on oil facilities have since forced the shutdown of production in Unity State and also reduced production in Upper Nile State. The total production during the Panel's visit in mid-July 2015 was 163,000 barrels per day, down from the late-2013 production level of 245,000 barrels per day.

57. The drop in oil production levels and revenue notwithstanding, oil remains the mainstay of the South Sudanese economy and currently accounts for about 96 per cent of national revenue. It remains difficult to estimate how much the Government

[24] During a field visit to Bentiu, the Panel was able to spend a few hours with internally displaced persons at the Bentiu site for the protection of civilians and registered at least 12 different instances of rape and sexual violence within a very short time frame.

[25] See the above-mentioned UNMISS flash human rights report and previous UNMISS human rights reports; the IGAD Monitoring and Verification Mechanism summary of the latest reports of violations of the Cessation of Hostilities Agreement covering the period from 27 April to 31 May 2015, available from http://southsudan.igad.int/index.php/2014-08-07-10-16-26; and the UNICEF child protection briefing note, available from www.childrenofsouthsudan.info.

has spent directly on the conflict since December 2013, but several factors provide indications of the channels, nature and extent of the spending.

58. First is the percentage of the budget allocated to the security sector vis-à-vis other sectors. The Panel's review of successive budgetary allocations to the security sector since 2011 shows that spending is substantially skewed towards allocating more resources to that sector at the expense of those at the centre of development, such as education, infrastructure, health and public administration (see annex VII).

59. Second is the level of overspending in the security sector. The amounts allocated to the sector in the 2014 and 2015 budgets have risen from 32.3 per cent ($1,345 million) to 36.6 per cent ($1,579 million). Although the rise may not appear significant, the Panel's review of successive government budgets and spending reports since 2011 shows that actual spending is significantly higher than the respective budget lines of the various sectors because budgets are hardly adhered to in the practical allocation of funds. In terms of actual spending, the Ministry of Defence and Veterans' Affairs and the National Security Service in the Office of the President are the main institutions that strain the Government's operational budget with excessive overspending at the expense of other agencies.

60. About 75 per cent of operational budget overspending between July and December 2014 was by the Ministry of Defence and Veterans' Affairs and the Office of the President. Among government agencies, the Office of the President has contributed significantly to overspending because of the enhanced role of the National Security Service and the limited transparency and accountability of the Office.

61. Apart from an increase in budgetary allocations to the security sector and massive overspending in that sector, two key expenses in relation to the conflict exemplify the nature of government spending in that area. According to the Ministry of Finance and Economic Planning, an estimated $98.6 million was spent by government representatives on participation in peace negotiations, repatriation of displaced persons and food rations for the army in the first half of the 2014 financial year. Second, the Ministry reported a payment of $46.8 million to a Chinese firm, China North Industries Corporation (Norinco), from the capital budget in the second quarter of that financial year (see paras. 70 and 71). The Ministry of Defence and Veterans' Affairs also overspent its quarterly budgetary allocation by more than $6.7 million and accounted for 58 per cent of a total salary overspend of $103 million in the first half of that financial year.[26]

B. Livestock

62. Livestock are a prime source of livelihood for most people outside the formal economy and a major store of wealth for many communities. Cattle-raiding is a key dimension of the conflict. According to the Food and Agriculture Organization of the United Nations, the conflict has disrupted the seasonal cattle migration patterns of livestock (see annex VIII). Cattle are looted from villages that are overrun by armed groups. In the SPLA offensive in Unity State from April to June, cattle were

[26] The figures exclude allocations to the police. The Ministry of the Interior, the police and the South Sudan Prisons Service are clustered under the rule of law sector, meaning that their allocation is not added to the security cluster. Nevertheless, in reality they operate as paramilitary forces and have been active in the war, in particular during the first months.

the main trophies for the thousands of Bul Nuer young people who aided SPLA. The offensive gave the Bul Nuer the opportunity to extensively loot the cattle of Nuer communities in southern Unity State (see annex V). Cattle-raiding has become the basis for a symbiotic relationship between SPLA and many of its allied militias. Within that relationship, SPLA aims to destroy SPLM/A in Opposition, whereas its allied forces aim to loot as many cattle as possible while contributing to the attainment of the SPLA military objectives.

63. The Panel confirmed during its visit to Bentiu in June that, even though the town had been vacated, it housed tens of thousands of cattle (see annex IX). Before the offensive, the state government had announced that people aligned with the Government should bring their cattle to Bentiu for safekeeping.[27] The Panel assessed that that was in preparation for extensive raiding of southern Unity State. Reports at the end of June, after the raid, place the estimated number of cattle in Bentiu at 100,000.[27]

C. Looting

64. Both sides of the conflict make use of looting. In an interview with Aljazeera, a Nuer elder, Guny Kam, in Ping Thou village explained the use of that philosophy by the opposition-affiliated "White Army". According to Kam, "we [the 'White Army'] go to conflict with only one gun; when we kill the enemy we arm ourselves with what he had".[28] In July, some SPLM/A in Opposition sources told the Panel that "for us, we get resources from the Government: you hold a town and when the SPLA approaches, you withdraw for them to occupy the town. Once they settle in, you attack again to push them out of the town and they leave behind what you need." The Panel believes that the SPLM/A in Opposition financial and supply base is situated within a complex network of regional and international alliances, diaspora support and internal resource mobilization and is not as simple as asserted. The assertion is also not sustained by the nature of the battles with the Government (see para. 77).

65. Looting by elements of SPLM/A in Opposition and the "White Army" manifests itself in their confrontation with government forces. Battle videos of the exit of SPLA forces from Bentiu on 6 May showed that, when an SPLA soldier was killed by SPLM/A in Opposition elements, they stripped the body of all lootable possessions (see annex X). Looting has been extended to humanitarian aid and logistics as well as to banks in towns that have been overrun.

D. Wildlife

66. The South Sudan Wildlife Service and conservationists in the country told the Panel in July that poaching and wildlife trafficking had increased since the onset of the conflict. The Panel is investigating the link between that increase and the escalation and continuation of the conflict and will report its findings in subsequent updates to the Security Council.

[27] Small Arms Survey, "The conflict in Unity State". Available from www.smallarmssurveysudan.org/facts-figures/south-sudan/conflict-of-2013-14/the-conflict-in-unity.html.

[28] See http://america.aljazeera.com/watch/shows/live-news/2015/7/south-sudans-white-army.html.

V. Arms transfers

67. The supply of arms and ammunition to SPLA and SPLM/A in Opposition, as well as to affiliated forces, has been instrumental in prolonging and escalating the war. Both sides have continually violated their commitments to cease resupplying their forces with arms and ammunition.[29] The Panel will continue to look into the transfers, including their sources and the trafficking networks behind them, their impact on the war and their role in violations of human rights and humanitarian law.

68. The Security Council did not impose an arms embargo on South Sudan under resolution 2206 (2015), meaning that the Government is free under international law to acquire arms, ammunition and other military equipment and parts, as well as any related training in their use, maintenance or repair. Consistent with the resolution, however, the Panel is investigating the involvement of regional States in arms transfers, including the possibility of acquisitions made by neighbouring countries on behalf of the Government of South Sudan.[30] The Government has in the past year signed security cooperation agreements with both Egypt and Uganda,[31] but is obligated to ensure that arms, ammunition and equipment are not used in violation of international humanitarian and international human rights law.

A. Arms transfers to the Government

1. Attack helicopters

69. The Panel has obtained evidence of the presence in South Sudan of at least four Mil Mi-24 helicopters flying the South Sudanese flag.[32] The helicopters, which have eight-person transport capacity and ground-attack capacity, have been used in an attack support role by SPLA in recent fighting in Upper Nile State, including around Kodok (see annex III) and Doleib Hill. SPLA did not possess operational helicopters with ground-attack capacity before the outbreak of the war. Imagery obtained by the Panel shows an SPLA Mil Mi-24 fitted with two B8V20 launch pods on the two missile attachment points located on the left stub wing, each capable of firing twenty 80mm S-8 unguided rockets. It is likely that the same launch pods are located on the right stub wing, making the total allowance of the helicopter up to 80 rockets (see fig. I).[33]

[29] Under article 1.2 of the Cessation of Hostilities Agreement of 23 January 2014 and articles 1.1 and 1.2 (b) of the implementation modalities for the Cessation of Hostilities Agreement matrix.

[30] During the interim period established under the Comprehensive Peace Agreement, Kenya and Uganda acquired arms and ammunition on behalf of the Government of Southern Sudan.

[31] "South Sudan and Uganda sign military cooperation deal", Sudan Tribune, 15 October 2014, available from www.sudantribune.com/spip.php?article52727; and "South Sudan signs military cooperation deal with Egypt", Sudan Tribune, 24 March 2014, available from www.sudantribune.com/spip.php?article50407.

[32] Analysis has identified them as either Mi-24V (Hind E) or Mi-24K (Hind G2) variants, with both potentially present in the country. An additional photograph and analysis are provided in annex XI.

[33] In addition to a YakB-12.7mm four-barrel machine gun mounted in the undernose turret, the Mi-24V can be fitted with, in total, four radio-guided 9K114 Shturm anti-tank guided missiles (AT-6) on the H-shaped rails visible on the image. The Panel has not obtained evidence of either the presence or use of such guided missiles.

Figure I

Photograph showing an SPLA soldier in front of an SPLA Mi-24V helicopter, with, on the right, a soldier holding an IWI-ACE 7.62x39mm rifle

Source: facebook.com.

2. Shipment of arms from Norinco

70. In July 2014, SPLA received a shipment of arms, ammunition and related materiel from Norinco for which the Panel obtained the related documentation (see annex XII). The consignment indicated on the packing list included 100 HJ-73D anti-tank guided missile-launching and guidance systems, including batteries and spare parts, and 1,200 rounds of the missile; 9,574 type-56 automatic rifles, as well as 2,394 under-barrel 40mm grenade launchers and 20 million rounds of 7.62x39mm ammunition; 319 type-80 general-purpose machine guns and 2 million rounds of 7.62x54 ammunition; 660 NP-42 pistols delivered with 2 million rounds of 9x19mm ammunition; and 40,000 rounds of type-69 high-explosive anti-tank rockets.

71. South Sudanese officials have acknowledged the delivery of the materiel publicly and in private conversations with the Panel, stating that it was in line with a contract signed between the Governments of China and South Sudan before the outbreak of the war.[34] The documentation for the shipment appears to confirm that assertion. It was subsequently reported that the Government of China had decided to halt future exports of arms to South Sudan.[35]

[34] See, for example, Ilya Gridneff, "China sells South Sudan arms as its Government talks peace", Bloomberg, 9 July 2014. Available from www.bloomberg.com/news/articles/2014-07-08/norinco-sells-south-sudan-arms-as-chinese-government-talks-peace.

[35] See Ilya Gridneff, "China halts arms sales to South Sudan after Norinco shipment", Bloomberg, 30 September 2014. Available from www.bloomberg.com/news/articles/2014-09-29/china-halts-weapons-sales-to-south-sudan-after-norinco-shipment.

3. Amphibious vehicles

72. In a press release issued on 1 August 2014, SPLA announced the acquisition of 10 "amphibious tanks".[36] The Panel has obtained visual evidence confirming the presence of GAZ-34039 tracked amphibious vehicles in Upper Nile and Unity States (see fig. II). Such vehicles have 10-person transport capacity, a maximum 60 km/h road travelling speed and a 6 km/h floating speed. The imagery shows multiple vehicles fitted, possibly post-delivery, with a DShK 12.7mm heavy machine gun.

Figure II
SPLA soldiers in Upper Nile State atop a GAZ-34039 amphibious vehicle fitted with a DShK 12.7mm heavy machine gun

Source: Confidential.

4. ACE rifles

73. The Panel has obtained photographs of the presence of Israeli-produced IWI-ACE automatic rifles in at least two configurations. At least some of the rifles were delivered to the National Security Service before the outbreak of the war, but have now been observed by the Panel in the possession of SPLA (both the army and the air force), the national police and the National Security Service, primarily with bodyguards of high-ranking officials and with senior army officers.

5. Arms and finance

74. The recent arms transfers have significant financial implications, as evidenced by the fact that the Norinco shipment represented a total value of $20,737,925.00.[37]

[36] See http://paanluelwel.com/2014/08/01/spla-army-received-new-weapons-to-defend-the-constitution/.

[37] See section IV for information on how spending on defence led to decreasing spending on health and education, among others.

New Mi-24V attack helicopters have a minimum value of at least $10 million. Although it appears unlikely that South Sudan has been able to procure them new, the helicopters nevertheless represent significant financial value, with additional operating costs amounting to at least several thousand dollars per week per unit for logistics, fuel, spare parts and personnel.[38] Similar costs are incurred for all other equipment, such as main battle tanks and artillery guns.

75. The Panel has obtained from a confidential source SPLA documentation that provides a consolidated summary of requirements for a January-July 2014 "emergency budget" of needs for the government forces (see annex XIII). The Panel does not believe that the items listed in the document have been procured exactly as suggested by SPLA. Nevertheless, the total figure of 2,533,187,831.99 South Sudanese pounds (more than $850 million using the official exchange rate) provides insight into the financial parameters for SPLA budget discussions. It also demonstrates that, apart from large-scale recruitment, acquiring additional equipment was from the very beginning of the conflict a central policy option to counter the loss of division-size formations to SPLM/A in Opposition (see annex X).

B. Arms transfers to SPLM/A in Opposition

76. As an opposition movement, SPLM/A in Opposition does not have access to arms through official State-to-State transactions. Initially, it would use the arms and ammunition taken by its forces that defected from SPLA, in particular divisions VIII and IV, commanded by Major Generals Peter Gadet Yaak and James Koang Chuol, respectively. In May, Major General Johnson Olony defected from SPLA, into which he had been integrated two years earlier, taking with him a substantial arsenal of arms and ammunition provided to his forces by SPLA.

77. The prospects of continued looting of large amounts of arms and ammunition from the other side are limited, however. Frequently, as soon as one party approaches and it becomes clear that it is able to muster a preponderance of force, the other withdraws, taking where possible its equipment and thus diminishing the prospects of looted armouries and ammunition depots. With the fighting having been going on for 19 months and involving frequent exchanges of fire between both sides, continued recruitment and the absence of a national arms industry, both sides require external resupplies, especially of ammunition, to sustain the fighting.

78. The Government of South Sudan has repeatedly accused the Sudan of supplying SPLM/A in Opposition with arms and ammunition, an allegation that Khartoum — although not uniformly SPLM/A in Opposition — denies.[39] Two research organizations, the Small Arms Survey and Conflict Armament Research, have documented the presence of ammunition from various countries in stocks seized by government forces from SPLM/A in Opposition. They included Sudanese

[38] The Panel continues to investigate whether the use of the helicopters is a result of acquisition or lease.

[39] See "Sudan denies accusations of South Sudanese rebel support", Sudan Tribune, 19 May 2015. Available from www.sudantribune.com/spip.php?article55019.

ammunition produced in 2014 that was, highly probably, airdropped to SPLM/A in Opposition by an external source.[40]

C. Impact of resupply of arms and ammunition

79. Both the Government and SPLM/A in Opposition claim that fighting takes place only in self-defence and that ammunition is required for defensive purposes. The scale of the fighting, the sheer magnitude of human rights violations and the conflict dynamics led the Panel to the conclusion that that reasoning is not credible.[41] The continuing resupply of arms and ammunition on both sides has been instrumental in the continuation and escalation of the war to its current scale, leading to large-scale violations of international humanitarian law.[42]

80. The Panel sees the supply of larger military equipment, in particular to SPLA, as part of a continued government attempt to change the dynamics of the war. In 2014, the fighting decreased during the rainy season as roads became impassable.[43] SPLA was at a relative disadvantage in that period compared with SPLM/A in Opposition, whose fighters originated from the areas in which they were fighting and thus were more familiar with the terrain. SPLA was less able to deploy and use its superior number of tanks and artillery during that period, while SPLM/A in Opposition was relying more on the use of small arms and light weapons and greater mobility in rough terrain. Whereas July and August are considered the height of the lean season (i.e. those months just before the new harvest that are normally the most food-insecure for civilians in rural areas), the lull in fighting would provide civilians in areas of conflict with some form of respite from attacks by both parties.

81. The acquisition by SPLA of greater air and riverine capacity is part of a strategy to diminish that tactical disadvantage, given that the amphibious vehicles and attack helicopters provide SPLA with the ability to continue to fight in areas previously deemed inaccessible as a result of the rains. SPLA has used its attack helicopters in Upper Nile State to target opposition forces and civilians on the other side of the River Nile. During the offensive in Unity State from April to June, GAZ amphibious vehicles were deployed by SPLA to pursue SPLM/A in Opposition fighters and civilians into the swamps of the Sudd, where civilians fleeing violence had sought refuge.[44]

82. Small arms and light weapons remain the currency of choice for most fighters on both sides because they are easy to transport, inexpensive, require little training

[40] See Conflict Armament Research, "Weapons and ammunition airdropped to SPLA-iO forces in South Sudan" (May 2015), available from www.conflictarm.com/wp-content/uploads/2015/06/Weapons_and_ammunition_airdropped_to_SPLA-iO_forces_in_South_Sudan.pdf; Small Arms Survey, "Small arms ammunition documented at Bentiu mosque" (May 2014), available from www.smallarmssurveysudan.org/fileadmin/docs/facts-figures/arms-ammunition-tracing-desk/HSBA-Tracing-Desk-Bentiu-July-2014.pdf.

[41] The IGAD Monitoring and Verification Mechanism has documented multiple violations by both sides of article 1.1 of the Cessation of Hostilities Agreement, which pertains to the obligation to cease all military operations.

[42] Case studies (Kodok and Southern Unity State) are provided in annex III.

[43] See www.crisisgroup.org/en/publication-type/alerts/2014/conflict-alert-looming-military-offensives-in-south-sudan.aspx. The rainy season lasts roughly from May to October.

[44] For a public source, see www.hrw.org/report/2015/07/22/they-burned-it-all/destruction-villages-killings-and-sexual-violence-unity-state.

to use and are comparatively simple to acquire.[45] Small arms, especially of the AK variety,[46] are found on both sides and have featured prominently in cattle-raiding between ethnic groups and in fighting between SPLA and militias in the interim period established under the Comprehensive Peace Agreement.[47]

83. The country is heavily militarized and the ability of the Government to maintain law and order in many parts or to control weapons in the hands of its fighters is limited, meaning that the continuing importation of small arms and light weapons and ammunition by both sides will have a lasting impact on peace and stability in South Sudan, increasing the likelihood of armed political violence and fragmentation. The most realistic scenario is that the influx of small arms and light weapons will mean that, even with a political agreement, severe insecurity and intercommunal violence will remain a feature of South Sudanese life for the foreseeable future and, given the porous nature of the borders, will continue to negatively affect the security of neighbouring States.

VI. Recommendations

84. The Panel recommends:

Sanctions

(a) That, at such point as the Committee considers additional designations of individuals, and in the light of the severe deterioration on the ground and the threat that the war in South Sudan poses to international peace and security, and to achieve the objectives established by the Security Council in resolution 2206 (2015), namely inclusive and sustainable peace in South Sudan, such designations include those decision makers with the ability to either perpetuate or end the war who reap the economic and political benefits of the conflict and/or others who are responsible for serious crimes under international humanitarian and human rights law;

(b) That, insofar as the sanctions regime is aimed at changing the calculations of the parties and promoting peace in South Sudan, a sustained, concerted and large-scale public outreach campaign be conducted in the country by the members of the Security Council to build understanding of and support for the sanctions regime and for current and future designations, as well as to combat misinformation about the sanctions regime, taking into account the low literacy rates and limited access to television and the Internet in South Sudan;

Arms embargo

(c) That the Security Council impose a ban on the supply, sale or transfer to South Sudan, from or through the territories or by the nationals of all States members of the United Nations, or using their flag vessels or aircraft, of arms and

[45] The Panel follows the definition of small arms and light weapons established in the International Instrument to Enable States to Identify and Trace, in a Timely and Reliable Manner, Illicit Small Arms and Light Weapons.

[46] These include variants of the original AK-47, including AKM and AKM-S, variants produced in former States signatory to the Warsaw Pact and variants such as the Chinese type 56-1.

[47] To illustrate this point, the Panel saw more than 8,000 Bul Nuer young people pass the UNMISS site for the protection of civilians in Rubkona on 16 June. Some 80 per cent of them were armed, the vast majority with AK-pattern automatic rifles.

related materiel of all types, including weapons and ammunition, military vehicles and equipment, paramilitary equipment, and spare parts for the aforementioned, and technical assistance, training, financial or other assistance related to military activities or the provision, maintenance or use of any arms and related materiel, including the provision of any form of training by foreign forces or armed mercenary personnel whether or not originating in their territories;

(d) That the modalities for the implementation of the arms embargo be discussed in close cooperation with the African Union and IGAD and contain the necessary provisions relating to possible exemptions for supplies aimed at guaranteeing the security of UNMISS, United Nations agencies, diplomatic missions, humanitarian actors and the international media and that UNMISS receive a mandate to monitor the implementation of the embargo and the means required to do so effectively;

(e) That, in the event of an agreement between the parties that establishes a third-party force other than a United Nations peacekeeping mission, Member States contributing to that force be required to notify the Committee and the Panel, before the transfer into South Sudanese territory, of:

(i) The exact type, quantity and technical specification of weapons, ammunitions, military equipment and/or materiel to be delivered and/or assistance to be provided;

(ii) The means of transport to be used to supply the equipment;

(iii) The proposed date of delivery;

(iv) The specific place of delivery in South Sudan;

(f) That, in the event of the signing and effective implementation of a peace agreement between the warring parties, training or support in the following areas be exempted from the embargo, subject to written approval by the Committee:

(i) Compliance with international humanitarian and human rights law;

(ii) Security sector reform, in particular promoting democratic accountability;

(iii) Efforts to combat poaching and other forms of wildlife trafficking;

(iv) Measures aimed at reducing the risk of leakage, loss, diversion or theft from government stockpiles, including through the provision of a comprehensive registration system for government-owned arms and ammunition;

(g) That, in the light of concerns expressed to the Panel regarding the ability of South Sudan to defend itself in the context of an unstable region, as well as to account for the already substantial proliferation of, in particular, small arms and light weapons in the hands of civilians, the Security Council make clear to the parties from the outset that the arms embargo is a temporary measure that can be lifted conditional on the following:

(i) Signing and effective implementation of a peace agreement, including the formation of a transitional Government;

(ii) Improvements by all organized forces of South Sudan in the field of physical security and stockpile management measures, including a

comprehensive marking and registration system for government-owned arms and ammunition, aimed at reducing the risk of leakage, loss, diversion or theft from government stockpiles, in compliance with the Nairobi Protocol for the Prevention, Control and Reduction of Small Arms and Light Weapons in the Great Lakes Region and the Horn of Africa;

(iii) Improvement in the field of security provision at the community level, thereby reducing the perceived need among the civilian population for weapons for self-protection;

Human rights and international humanitarian law

(h) That as part of wider efforts to put an end to the pervasive impunity that is resulting in violations of applicable international human rights law and international humanitarian law and amounting to violations of the sanctions regime as imposed by resolution 2206 (2015):

(i) The Security Council, following on from the presidential statement of 24 March 2015 (S/PRST/2015/9), strongly urge the African Union to release the report of the African Union Commission of Inquiry on South Sudan to the public without further delay and independent of the outcome of the IGAD process;

(ii) The Security Council, following on from its informal consultations on 12 May when it considered a paper prepared by the Secretariat on the topic, further consider, as a matter of priority, options for criminal accountability and transitional justice in South Sudan for serious crimes committed since the beginning of the war.

Annex I

Table of correspondence sent and received by the Panel from 18 May to 31 July 2015

Country other entity	*Number of letters sent*	*Requested information fully supplied*	*Information partially supplied*	*No answer*	*Pending*[a]
South Sudan	5	3		1	1
SPLM/A in Opposition	1				1
Ethiopia	1	1			
United Nations Office to the African Union	1	1			
Uganda	2	2			
Sudan	2	2			
African Union Peace and Security Council	1			1	
Israel	2	1			1
China	1				1
Total	**16**	**10**		**2**	**4**

[a] The reply deadline has not yet expired.

Annex II

Humanitarian crisis in South Sudan

1. Since the adoption of Resolution 2206 (2015), 100,000 additional people have been displaced within the country, bringing the total number of internally displaced persons (IDPs) to over 1.6 million.[1] Of that total, 166,142 are living in six Protection of Civilian (PoC) sites located on UNMISS bases.[2] This represents an increase of 64,000 civilians seeking shelter in PoC sites in the last eight months since the end of 2014. This sharp increase is putting enormous pressure on the limited living space and services available, particularly in the two largest sites in Malakal, Upper Nile State and Bentiu, Unity State, which is hosting over 62% of all IDPs.

2. In addition to the internally displaced population, 753,000 people have fled South Sudan and are now living as refugees in neighbouring countries, with 83% having fled since 15 December 2013.[3] Some 90% of these new refugees are women and children.[4] The majority of these refugees are living in vulnerable border areas, putting further strain on the host communities.

3. The number of people facing severe food insecurity has almost doubled since the start of 2015 to an estimated 4.6 million people,[5] including 250,000 children severely malnourished — the highest numbers since the conflict began in December 2013.[6] The actual number will most likely be higher as these estimates were calculated prior to the current upsurge in fighting in Greater Upper Nile since April, which significantly disrupted humanitarian assistance and resulted in loss of livelihoods due to cattle raiding and wilful destruction of crops and seeds.

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[1] Humanitarian Bulletin, Bi-weekly Update on South Sudan (15 July 2015). Available from https://docs.unocha.org/sites/dms/SouthSudan/2015_SouthSudan/South_Sudan_15_July_2015_Humanitarian_Bulletin_01.pdf, accessed on 20 July 2015; Humanitarian Bulletin, Monthly Update on South Sudan (31 March 2015). Available at http://reliefweb.int/report/south-sudan/south-sudan-humanitarian-bulletin-monthly-update-march-2015, accessed on 25 July 2015.

[2] As at 15 July 2015, the displaced people were divided amongst the 6 PoC sites as follows: 103,913 in Bentiu (Unity State); 28,663 in Juba UN House (Central Equatoria); 30,410 in Malakal (Upper Nile State); 2,289 in Bor (Jonglei State); 665 in Melut (Upper Nile State); and 202 in Wau (Western Bahr el Ghazal State). The Panel learned on 23 July the number of IDPs in the largest site of Bentiu had swelled to 115,983, which is more than a 10% increase over a 1-week period.

[3] UNHCR, South Sudan Situation: Regional Overview of Population of Concern (as of 22 July 2015). Available at http://reliefweb.int/sites/reliefweb.int/files/resources/SSD_Situation_RegionalOv_POC_150722.pdf. Accessed on 28 July 2015.

[4] The majority of refugees are in Ethiopia, with on average some 180 South Sudanese refugees arriving every day. Ethiopia now hosts the largest refugee population of any African country, with over 281,514 South Sudanese refugees in addition to some 425,000 refugees of other nationalities. Sudan has seen the highest arrival rate in 2015, with more than 38,000 entering the country in June alone, bringing the total number of South Sudanese there to 198,657. Uganda is now hosting 181,389 and Kenya 91,553 South Sudanese refugees. See http://www.unhcr.org/pages/49e483986.html.

[5] Integrated Food Security Phase Classification, South Sudan report, May 2015. Available on http://www.ipcinfo.org/fileadmin/user_upload/ipcinfo/docs/IPC_SouthSudan_May2015_FullReport.pdf, accessed on 15 June 2015; FEWSNET alert, "South Sudan, Some households face Catastrophe as food aid delivery remains blocked and prices spike", available at http://www.fews.net/east-africa/south-sudan/alert/june-24-2015, accessed on 30 June 2015.

[6] In total, nearly 70 per cent of the country's population — 7.9 million out of 11.6 million people — are expected to face food insecurity this rainy season, or so-called lean season.

4. About 750,000 people have been affected by the recent violence in Unity State alone. OCHA reports that 138,000 of those who were receiving humanitarian assistance prior to the upsurge of violence are now without that assistance due to insecurity.[7] Some have fled to the PoC site in Bentiu. Others — humanitarian organizations estimate tens of thousands in Unity State alone[8] — have fled into the bush and swampy areas prone to flooding. They are effectively cut off from aid and living in the most dire conditions, putting them at acute risk of disease and famine.

5. Deepening food insecurity is not only a result of protracted conflict but also of limited market functionality as many roads are not passable during the rainy season, steep depreciation of the currency, rising inflation, and a high cost of living. 610,000 people living in South Sudan's urban areas are now struggling with the fact that the cost of living has increased by nearly 30% in the first half of 2015.[9]

6. In addition to food and livelihoods support, acute humanitarian needs of the population include infectious disease control,[10] education, protection, water and sanitation assistance, shelter, non-food items, and health care.

7. South Sudan also continues to receive refugees from neighbouring Sudan — currently 265,887 people, mostly from Sudan, putting further pressure on the country's limited resources.[11]

8. Finally, scores of civilians have died as a direct result of the war. Shockingly, no one knows how many, as no one is keeping track.[12]

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[7] Actual numbers of people no longer receiving aid will be higher due to the level of violence.

[8] Humanitarian Bulletin, Bi-weekly Update on South Sudan (30 June 2015). Available from https://www.humanitarianresponse.info/en/system/files/documents/files/ocha_south_sudan_biweekly_30_june_2015.pdf, accessed on 10 July 2015.

[9] Integrated Food Security Phase Classification (IPC), the Republic of South Sudan, May 2015 Food Security and Nutrition Analysis, Key Messages, p. 1; and FAO, "Sky-rocketing Food Prices in South Sudan are Deepening Food Insecurity", 2 July 2015, http://www.fao.org/emergencies/fao-in-action/stories/stories-detail/en/c/296963/.

[10] In most recent months, water-borne infectious diseases have become a particular concern, due to the onset of the rainy season, combined with inadequate shelter and sanitary conditions of people hiding in swamps, overcrowding in PoC sites, limited access to large swathes of the country due to insecurity, and inadequate access to safe drinking water across the country. A cholera outbreak was declared on 23 June 2015, with as of 26 July 2015, a total of 1,375 cholera cases including 42 deaths (CFR 3%) reported, according to the World Health Organization (Situation report on Cholera in South Sudan No. 35 (26 July 2015). Available on http://reliefweb.int/sites/reliefweb.int/files/resources/Situation%20Report%20Issue%20%2335%2C%2026%20July%202015%20on%20Cholera%20in%20South%20Sudan.pdf, accessed on 28 July).

[11] UNHCR, South Sudan Situation, Ibid.

[12] AFP article, "50,000 and not counting. South Sudan's war dead." (15 November 2014). Available at http://reliefweb.int/report/south-sudan/50000-and-not-counting-south-sudans-war-dead, accessed on 10 June 2015.

Annex III

Hospital in Kodok, Upper Nile State

1. On 5 July, a hospital in Kodok, Upper Nile State, was caught in the crossfire during heavy fighting between the government forces and SPLM/A in Opposition forces under the leadership of Johnson Olony. Two people were killed and 11 others were injured. Doctors and nurses were forced to leave the hospital, which meant a further 11 patients died after they had left.[1] The attack involved the use of rockets fired from a helicopter. Only SPLA forces in that area have helicopters at their disposal. Therefore the Panel is almost certain the rockets were fired from an SPLA-controlled helicopter. As the Mil Mi-24 is the only SPLA helicopter with a direct ground attack capacity, the Panel furthermore finds it highly probable that the rockets were fired from a Mil Mi-24 variant helicopter.

2. The hospital was supported by medics from the International Committee of the Red Cross (ICRC). About 70 patients were being treated at the hospital before the fighting. The hospital serves tens of thousands of people in the local community, with up to 700 consultations every week. A Red Cross mobile surgical team, including five doctors and nurses, had been based at the hospital. At a time when expert health care is desperately needed, the ICRC has been forced to suspend its medical work in Kodok until the security situation improves.[2]

3. It was the second time the hospital got caught in the crossfire and the medical staff had to be evacuated.

4. The Panel has written to both the SPLA and the SPLM/A in Opposition, requesting further information regarding the incident and is currently awaiting a reply.

Conflict pattern affecting medical staff and facilities:

5. This is only one example of a pattern affecting medical staff and facilities in South Sudan. Since the start of this conflict, hospitals have become targets of attack and brutality.[3] On 26 February 2014, MSF reported on the attack on two of the hospitals they had been supporting. In Malakal, Upper Nile State, patients had been murdered inside the town's Teaching Hospital. And in Leer, Unity State, the hospital was thoroughly looted, burned and vandalized.[4] In Bentiu, Unity State, 19 civilians were killed by SPLM/A in Opposition forces in the Civil Hospital on 15 April 2014.[5]

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[1] Report from British Red Cross. Available at http://reliefweb.int/report/south-sudan/watch-aid-worker-describes-tragic-scene-after-hospital-attack, accessed on 20 July 2015.

[2] Ibid.

[3] "South Sudan: medical care under fire" (26 February 2014), MSF article available on http://www.msf.org.uk/article/south-sudan-medical-care-under-fire, accessed on 20 July 2015.

[4] Ibid.

[5] UNMISS, Attacks on Civilians in Bentiu & Bor April 2014 (January 2015). Available at http://www.ohchr.org/Documents/Countries/SS/UNMISS_HRDJanuary2015.pdf, accessed on 27 July 2015.

Violation of International Humanitarian Law:

6. The Panel learned that both the SPLA and SPLM/A in Opposition forces were aware of the location of the hospital. In addition, the hospital was clearly marked with the red cross symbol that was visible from both the air and the ground. Kodok is a relatively small town, right on the frontline between both parties. Both parties are familiar with the area and knew they were operating in very close vicinity of a civilian object and that the risk was very high that it would be damaged and/or people inside would be hurt as a result of extensive shelling of the town.

7. Under international humanitarian law, hospitals have a protected status and should never be the object of attack. Parties to a conflict (whether states or non-state armed groups) should only target military objectives and not the civilian population or individual civilians or civilian objects. Failing to make this distinction in military operations represents an indiscriminate attack and is a war crime. Although it is understood that it is not possible for parties to a conflict always to avoid civilian casualties when engaged in military operations, nevertheless all parties must take all possible precautions in any attack to minimize civilian deaths and injuries. On the basis of its preliminary investigation, the Panel concludes it has sufficient evidence to establish that when they engaged in fighting in Kodok, the parties did not take sufficient precautionary measures to avoid impacting the hospital.

Annex IV

SPLM/A in Opposition attack on Bentiu, 29 October 2014

1. According to multiple open sources, the SPLM/A in Opposition attacked Bentiu, the capital of Unity State, on 29 October 2014. As has often been the case during the conflict in South Sudan, the attack was accompanied by reports that civilians were deliberately targeted by armed elements.[1]

Context:

2. Unity State has been the subject of continuous fighting since the beginning of the war in South Sudan in December 2013. Bentiu is nationally significant as the capital of the only Nuer-majority state in South Sudan. Unity State is oil-producing and receives additional oil revenue under the Transitional Constitution. This makes Bentiu the politically potent key to control the oil wealth generated in Nuer areas.[2]

3. Prior to this attack, the SPLA had been in control of Bentiu, even if its control was tenuous at best. The government had little control over the southern counties of Unity State and skirmishes in areas outside Bentiu had been frequent. Rumours of an impending attack by SPLM/A in Opposition forces on Bentiu and Rubkona had been circulating for months.[3]

The attack:

4. On 29 October, the SPLM/A in Opposition forces surrounded Bentiu moving in from the north, and from bases in Guit county in the south-east, and from Rubkona in the south-west.[4] The tribal composition of the forces and the chains of their command have not been identified with sufficient measure of certainty. On the basis of the prevailing areas of habitation, as well as taking into consideration the split that occurred among the Nuers since December 2013 in Unity State, it could be surmised that the attackers belonged to Jagei, Jikany and Dok Nuer clans, although some of the Bul Nuers should not be excluded. At that time, General Peter Gadet, a Bul Nuer from Mayom County, was the Chief of Staff of the SPLM/A in Opposition forces. According to the SPLM/A in Opposition, they were forced to take control of the oil-rich town due to the aggressive action of the SPLA against their defence positions.[5] It does not seem to be a well-motivated pretext, given Unity State's largest oil-fields are almost entirely in its southern counties (Koch, Payendit, Leer, Panyijar). According to the South Sudan Constitution, 3% of oil revenues

[1] UNMISS Special Report: Attack on Bentiu, Unity State, 29 October 2014 (19 December 2014). Available at http://unmiss.unmissions.org, accessed on 23 July 2015.

[2] Food Security Cluster Situational Analysis: Bentiu (4 December 2014). Available at http://foodsecuritycluster.net/sites/default/files/Bentiu%20situation%20analysis%20public%20FINAL.pdf, accessed on 23 July 2015.

[3] UNMISS Special Report, Ibid.

[4] HSBA Facts & Figures: The Conflict in Unity State (29 January 2015). Available at http://www.smallarmssurveysudan.org/fileadmin/docs/facts-figures/south-sudan/HSBA-Conflict-Unity-Jan-2015.pdf, accessed on 23 July 2015.

[5] Sudan Tribune, S. Sudan rebels claim control over Bentiu amid government denials, (30 October 2014). Available at http://www.sudantribune.com/spip.php?article52884, accessed on 23 July 2015.

should be re-invested in the communities in whose territories the oil-fields are located, and 2 % remain with the State authorities. If the SPLA were to attack these areas and take control over them, this would not only undermine the power base of the SPLM/A in Opposition, but would also provide Juba with vital resources for sustaining the war effort. In October 2014, such a goal seemed to be achievable, therefore the opposition wanted to prevent the SPLA from launching an offensive in southern Unity State. It was clear from the start this offensive would further imperil the already dire humanitarian situation.[6]

Gross human rights abuses:

5. At least 11 civilians were reportedly killed by SPLM/A in Opposition when they tried to retake control of the city from the government on 29 October 2014. Reports also indicated that civilians were deliberately targeted because of a perceived association with government forces. In one instance, 14 men were taken from the Bentiu Catholic Church, where they had sought sanctuary. They had to walk to a nearby cemetery, where at least eight of them were shot and killed, two were wounded, while four remained unharmed. Other civilians hiding in the Church were beaten with sticks. In another incident during the attack, two women and a baby were killed in their homes.[7]

6. The UNMISS Human Rights Division also received multiple testimonies indicating that women were victim of abduction and rape by SPLM/A in Opposition forces after government forces withdrew. At least 20 women were abducted and forced to carry wounded SPLM/A in Opposition fighters or were told that they were being taken to their new husbands. One witness reported that as women were being taken out of Bentiu, some were picked from the group by SPLM/A in Opposition fighters and taken into the bush, where they may have been sexually assaulted. Another survivor described how on the way to Guit, some women were forced to have sex with multiple armed elements at night, otherwise they would have been killed.[8] The Panel learned from confidential sources that for 3 nights in a row, these women were raped by SPLM/A in Opposition fighters in turns and that each woman was raped by at least 8 men. After 3 days and nights of walking, they were released. Five women returned to Bentiu on 1 November but four others could not return with them because of the injuries and fatigue they had sustained due to being abused and raped. It is not known what happened to them afterwards, but witnesses suggested they would follow when they had recovered. It is also not known what happened to the other 11 women who were abducted.

Conclusions:

7. The motive for killing these civilians seemed to be to punish the Nuer families who had "betrayed" the Nuer community by accepting to live within Bentiu town under control of the government. According to the UNMISS Special

[6] "IGAD mediators condemn violence in South Sudan's Unity State; call on opposition forces to immediately cease hostilities", IGAD press statement, 29 October 2014.

[7] Annual report of the United Nations High Commissioner for Human Rights and reports of the Office of the High Commissioner and the Secretary-General. Human rights situation in South Sudan (27 March 2015). A/HRC/28/49.

[8] UNMISS Special Report. Ibid.

Report, alleged perpetrators of the attacks referred to Nuer victims as "Dinka" — apparently to denote their perceived support for the government."

8. The abduction and beating of civilians who sought refuge at a place of worship is particularly shocking. Such places of worship are protected under international humanitarian law.

" UNMISS Special Report, Ibid.

Annex V

April-July 2015 Unity State offensive by SPLA and associated armed groups

1. In recent months, various open sources have reported on the SPLA's most recent offensive in Unity State. Both from these secondary and from multiple primary sources, the Panel has learned that this offensive was marked by particularly brutal violence targeting civilians. The Panel has found that the SPLA armed forces were intent on rendering communal life unviable and prohibiting any return to normalcy following the violence. All interlocutors the Panel has interviewed indicated that this strategy was driven by the objective of completely destroying the SPLM/A in Opposition's support base at all costs. The intensity and brutality of violence aimed at civilians is hitherto unseen, in what has been so far — without a doubt — an incredibly violent conflict, where civilians have been targeted by all parties to the conflict, thereby definitively changing the dynamics of the conflict.

Context

2. Eighteen months after the start of the conflict in December 2013, during which the scale and intensity of fighting has vacillated, fighting flared up again in April 2015.[1] In April and May 2015, the SPLA pushed south from Bentiu, the state capital, rapidly overrunning SPLM/A in Opposition positions in Guit and Koch counties, before attacking Leer county. SPLA forces also pushed northeast from Lakes and Jonglei States, and attacked SPLM/A in Opposition positions and villages in Mayendit and Panyijar Counties. Having driven the SPLM/A in Opposition from southern Unity — the wellspring of rebel support in the state — much of the SPLA involved in the offensive withdrew to Bentiu, before attacking Panakuac, the main SPLM/A in Opposition military base on the Sudanese border, and routing the rebels, who fled into the Sudan.[2]

3. A second wave of attacks followed in June, when particularly Bul Nuer youth from Mayom — some of whom were returning from Panakuac, others coming from Mayom — moved to primarily Guit to attack remnants of the SPLM/A in Opposition and civilians, and mostly to raid cattle.

The attacks

4. The offensive seemed to consist of well-coordinated attacks. Regular (i.e. not consisting for the majority of recently integrated former militias members) SPLA forces moved up from Lakes State (overland) and by barge (from Bor). These troops reinforced the SPLA Division IV forces and the Bul Nuer youth who came down from Pariang and Maban. The offensive also saw the integrated use of amphibious vehicles, tanks, Armoured Personnel Carriers

[1] UNMISS, Flash Human Rights Report on the Escalation of Fighting in Greater Upper Nile, April/May 2015 (29 June 2015). Available at http://unmiss.unmissions.org, accessed on 30 June 2015.

[2] HSBA Facts & Figures: The Conflict in Unity State (3 July 2015). Available at http://www.smallarmssurveysudan.org/facts-figures/south-sudan/conflict-of-2013-14/the-conflict-in-unity.html#c1690.

(APC), and infantry to great effect — something the SPLA has not always done in the past.

5. The Panel's sources confirmed that the SPLM/A in Opposition seemed to have offered little resistance, instead preferring to retreat into the swamps when the offensive started.

6. Youth fled the villages with their cattle, usually leaving women, elderly, and children behind, including those physically unable to move. Some interlocutors went so far to say that, because the SPLM/A in Opposition offered this little resistance, they effectively left the civilians to bear the brunt of the offensive as they knew the SPLA and their allied forces would not be able to tell for certain who were civilians and who were armed elements.[3]

Gross human rights abuses:

7. During its field visits to Bentiu on 15-16 June and 8-10 July, the Panel interacted with a wide variety of interlocutors. This included UNMISS, humanitarian agencies and NGOs, IDPs and government officials. The Panel also visited the Bentiu POC sites on both occasions.

8. The Panel found that the SPLA implemented a so-called "scorched earth policy" throughout their Unity State offensive.[4] Government allied forces consistently razed entire villages to the ground; burning down houses — sometimes with occupants inside; looting cattle, other livestock and any valuables; and destroying and vandalising key infrastructure such as schools and hospitals. Furthermore, they undertook indiscriminate killings of civilians; beat and tortured civilians; raped women; and abducted young girls and boys.[5] The violence led to mass civilian displacement with thousands of people forced to flee to the bush and swampy areas where they lack food and water. Some of them managed to flee to the UNMISS POC Site in Bentiu, but tens of thousands have effectively been cut off any humanitarian aid, trying to find a way to survive in swamps.

9. Children have been particularly affected, as reports indicated that many have been killed, raped — including children as young as seven —, abducted or recruited to take part in the fighting throughout the state. Chillingly, witnesses confirmed to the Panel that children were also sometimes the perpetrators of the destruction of villages and crimes committed against the civilian population, as they have been forcibly recruited to fight alongside the SPLA and allied forces. Fighting in Unity also resulted in attacks on schools. In May, three schools were reportedly vacated but 29 schools were being used for military purposes.[6]

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[3] Various interviews with the Panel in Juba in June and July.

[4] Interview with high-level UNMISS representatives, Juba, 16 June 2015.

[5] IGAD MVM, Violation 43 report (8 July 2015). Available at http://southsudan.igad.int/index.php/2014-08-07-10-16-26/2014-08-07-10-30-57 & interviews with confidential sources.

[6] OCHA Humanitarian Bulletin South Sudan (30 June 2015). Available at https://www.humanitarianresponse.info/en/operations/south-sudan/coordination-and-common-services & UNICEF statement (18 May 2015). Available at http://www.unicef.org/esaro/5440_ss2015_children-attacked.html.

Command and control

10. The SPLA has always had difficulties establishing command and control over recently integrated militia members, particularly when these still operate as a single unit led by a single commander. This has effectively been the case with the former SSLA fighters led by Major-General Matthew Puljang and fighters led by Major-General Johnson Olony prior to his defection to the SPLM/A in Opposition. Nevertheless, even though the SPLA Headquarters in Juba may have had limited effective control over tactical-level developments, the coordinated nature of the attack — involving multiple divisions across multiple sectors — indicates a high level of operational planning from Juba.[7] In addition, the GRSS explicitly rejects the notion that it uses militias, claiming it only fights with its own trained soldiers and not alongside civilians.[8] If this is the case, the SPLA is responsible for the conduct of its soldiers and commanders, as well as for guaranteeing the observance of human rights law and international humanitarian law by the forces under its control. It also is responsible for creating such conditions within the armed forces that human rights are respected, including through investigating allegations of abuse and if required, taking disciplinary action or starting criminal proceedings against individuals responsible or against commanders who have failed to exercise their command responsibility.

11. After reports on human rights abuses committed during the offensive surfaced, the government response was initially hostile. The Unity State government threatened to expel the UNMISS State Coordinator, and both the Presidential Spokesperson and the SPLA spokesperson denied the allegations. The government indicated the GRSS would issue a report of its own based on its own investigations.[9] At the time of writing, the Panel was not aware of such investigations having started.

Conclusions

12. This offensive was not only marked by allegations of rampant killing, rape, abduction, looting, arson and displacement, but by a new brutality and intensity, including such horrific acts as the burning alive of people inside their homes.[10]

13. The ferocity with which people were deliberately pursued — sometimes for days — into the swamps to kill them is particularly indicative of further escalation of the level of brutality and intensity of violence. These methods employed for fighting were aimed at annihilating SPLM/A in Opposition's support base, and led to a systematic destruction of villages and towns, forcing people into the PoC sites and creating an 'empty area' across the main

[7] In principle, the rank of Major-General already confers upon Puljang significant autonomy to take decisions on operational matters, which clearly fall outside of the day-to-day responsibility of for example the SPLA Sector Commander in Wau or the General Headquarters in Juba.

[8] Deutsche Welle, "South Sudan spokesman: 'Army didn't commit atrocities'" (22/07/2015). Via: http://www.dw.com/en/south-sudan-spokesman-army-didnt-commit-atrocities/a-18601282, accessed on 27 July 2015.

[9] Ibid.

[10] UNMISS Flash Human Rights Report. Ibid.

transport axes in Central and Southern Unity.[11] Another clear indication of this ferocity and brutality of violence is the large scale rape and sexual abuse of girls and women, including elderly women. Witnesses told the Panel how young girls were raped, often in front of their parents or community members, and then burned alive in their houses.

14. The Panel notes that, even if violence targeted against civilians is not new to the current war in South Sudan, this level of intensity and brutality in the Unity offensive most certainly is. According to UNMISS, the scope and level of cruelty that has characterized this offensive suggests a depth of antipathy that exceeds political differences.[12] The resulting ethnic tensions between Bul Nuer and other Nuer tribes inside PoC sites during the offensive is one clear indication of this ethnic dimension at play.

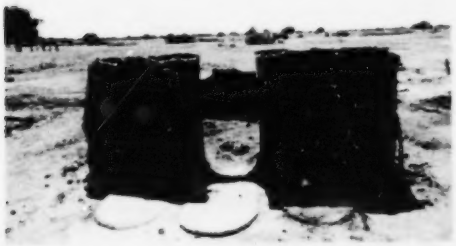
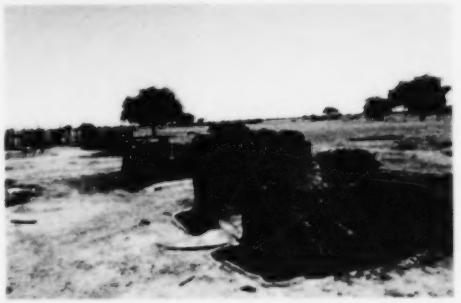
15. The Panel has written to the SPLA, requesting further information regarding these gross human rights abuses, as well as concerning the investigations it has initiated and is currently awaiting a reply. The Panel intends to further investigate individual responsibility on the one hand and superior or command responsibility on the other.

[11] This tactic is reinforced by the creation of 'safe zones'. The government calls upon the population to gather in such areas in which it then positions regular SPLA troops that pose less of a risk to the population, or to which people can safely bring their cattle. In addition it calls upon the international community to legitimise such areas by bringing food or other items into them, as well as provide other forms of support. Bentiu town became one of these areas, with tens of thousands of cows present — many of which were effectively stolen. The tactic has also been employed in Upper Nile State.

[12] UNMISS Flash Human Rights Report, Ibid.

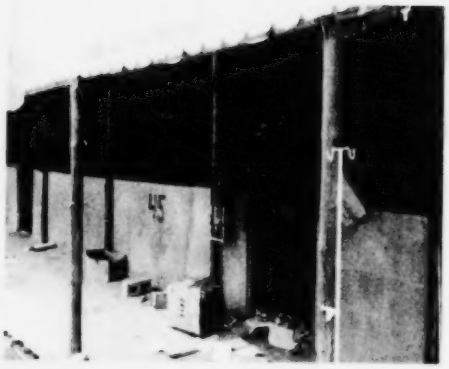
Photographic evidence:[11] **The town of NGOP before and after the incident**

Nhialdiu Market and hospital

[11] Confidential sources — on file with the United Nations.

Leer Hospital



Annex VI

Current state of armed groups in South Sudan

1. When the Comprehensive Peace Agreement (CPA) was signed on 9 January 2005, approximately 20 armed groups were operating throughout the country independent of the official forces.[1] By December 2013, the number of significant armed groups in South Sudan had reportedly been reduced to fewer than five, as a result of a number of government-initiated reconciliation processes undertaken to integrate the armed groups into the SPLA, including the Juba Agreement of 8 January 2006. The only notable forces that remained outside of this process were the South Sudan Democratic Movement/Army-Cobra (SSDM/A-Cobra) under the command of Murle leader David Yau Yau, in southern Jonglei State, and the SSDM/A faction in Upper Nile State under the command of Shilluk leader Johnson Olony.

2. Though amnesty and integration into the SPLA had helped to diminish the near-term threat several militias posed to the consolidation of state control, the drivers of insurgency were neither comprehensively assessed nor systematically addressed. Perceived political and economic marginalization, as well as general socio-economic underdevelopment and disappointment with the authorities in Juba fuelled simmering grievances on the periphery, in particular on the Ethiopian and Sudanese borders.

3. The leadership crisis, including within the state's security system, that began unfolding in mid-2013 revived these animosities and added an explosive ethnic dimension — historically the basis for the emergence of an armed group in South Sudan — to the underlying contest for power. The 15 December 2013 events in Juba that sparked the current war then expedited the consolidation of the forces opposed to the government on an ethnic and clan basis.

4. The SPLA, which had not evolved into an integrated national security force after independence, effectively split into two singularly large parts. One of them, under the control of the former SSDF (which had been led by Riek Machar until 2000) and the commanders of the South Sudan Liberation Movement/Army (SSLM/A), including Peter Gadet, joined the opposition. Within a few days of the events in Juba, at least three SPLA division commanders defected, along with the vast majority of their troops. Many thousands of ethnic Nuer, Shilluk, Murle, and other non-Dinka civilians from various SPLA territorial formations joined them in the subsequent days and weeks, laying bare the internal weaknesses of the SPLA.

5. As result, the government of South Sudan has increasingly transformed the National Security Service from a conventional intelligence gathering and analysis agency into a fighting force. They have received extensive training and have been well equipped compared to the regular SPLA.[2] The service is

[1] Young, John — South Sudan Defence Forces in the Wake of the Juba Agreement (2007); Small Arms Survey HSBA Working Paper 1; pp. 42-48; Young, John — The Fate of Sudan, Zed Books (2012), pp. 54-61, Small Arms Survey, Annual Update (2007), pp. 340-344.

[2] See for example, Sudan Tribune, "S. Sudan graduates over 3,000 national security officers". The article mentions this is only one batch of three. Via: http://www.sudantribune.com/spip.php?article54865.

funded through the Presidential Office, which allows for limited transparency with regards to exact budget allocations, but which has seen its budget increase significantly (see also finance/natural resources section). The government has also strengthened and increasingly relied upon the Presidential Guard (SPLA Tiger Division), composed of Dinka from the home area of President Kiir.[3]

SPLM/A in Opposition

6. The splinter forces, which accounted by various estimates for at least one third of the entire strength of the SPLA before the December 2013 crisis, remain under the title of the SPLM/A in Opposition. The SPLM/A in Opposition retained the SPLA command and control structures, ranks and promotion system.

7. SPLM/A in Opposition forces are concentrated in the Greater Upper Nile areas populated by Nuers. In itself, this is a reflection of the ethnic element of the war, a factor that presents one of the most formidable challenges to ending the conflict. Nuer-populated areas are decisively supportive of the opposition throughout Jonglei, Unity and Upper Nile States. The fact that the largest defections from the SPLA came from Divisions VIII (Jonglei), IV (Unity) and VII (southern Upper Nile) since they were composed mostly of Nuers, deployed in the Nuer heartland, should be regarded as a further indication that the conflict is perceived at the grass-roots level as ethnically-based. It is also believed that several thousand Nuer defected from the South Sudan Police Service (SSPS) during the first few months of the war.

8. Traditionally, the former SSDF, SSDM/A and SSLM/A force commanders at all levels combine military command with community mobilization. All SPLM/A in Opposition senior commanders are now effectively able to mobilize the respective contingents of community militias amongst the Nuer population.

9. The SPLM/A in Opposition suffers from internal divisions over the conditions for entering into an agreement with the government, centred largely on whether any power-sharing arrangement could include President Kiir. This fragmentation recently became visible when Machar's senior military commanders sent a letter to IGAD informing them that no agreement that included both Kiir and Machar would be acceptable to them. In response, Machar sacked two of his senior commanders. This fragmentation will have a large impact on the ability of the SPLM/A in Opposition to enforce implementation of any peace agreement.

Tribal militias and local security arrangements

10. For generations, the security environment of vast areas inside South Sudan has been shaped by continuous inter-tribal competition for livelihoods emanating from the semi-nomadic and nomadic life-styles. Cattle-raiding, which dominates

[3] The Presidential Guard played a crucial role in the fighting that erupted in Juba in December 2013, as well as the so-called "Mathiang Anyoor" militia that was subsequently integrated into the National Security Service.

the everyday life of numerous communities in Greater Bahr el-Ghazal and Greater Upper Nile areas, is the most obvious manifestation of this competition.

11. The most prominent group of tribal fighters known as the "White Army" is an agglomeration of tribal militia made up of Lou, Jikany and Gawaar Nuers. Their numbers are assessed randomly at 4,000 to 6,000, but it can swell to much larger numbers if broader security threats to the Nuer clans emerge, as is now the case.

12. The SPLA has purposefully used youth militia as part of its strategy in Unity and Upper Nile State, while the youth groups themselves use the chaos and the cover of acting on behalf of the Government to steal cattle, plunder and attack rival ethnic groups. Local authorities and traditional leaders in most cases are unable to provide the oversight required to keep the activities of the militias within the customary law, including compensation and broader accountability. Outside of areas of direct hostilities between SPLA and SPLM/A in Opposition, the lack of both state capacity and willingness to provide security also leads to increasing violence.

Non-indigenous armed groups

13. The non-indigenous armed groups, including the Sudanese Justice and Equality Movement (JEM) and the Ugandan Lord's Resistance Army (LRA), have operated within South Sudan since 2010 and 2002, respectively. Since the beginning of the war, JEM has been reported to participate in the security operations in Unity State on the side of the SPLA. During its July visit to Bentiu, the Panel witnessed undisguised movement of the JEM fighters around the city.

The armed groups presence in different States of South Sudan

14. In Jonglei State, the area of SPLM/A in Opposition control has been gradually shrinking, as the SPLA continued to launch and sustain security advances in southern Jonglei, near Bor, and from the neighbouring Lakes and Warrap States. Opposition control is most extensive in Upper Nile State. The SPLM/A in Opposition regular forces, as well as "White Army" formations of Gajok and Jikany Nuers, have been critical to the opposition's ability to sustain effective control of these areas. Despite continued fighting, since January 2014, the area of control in Upper Nile has not changed appreciably. After the defection of Shilluk militia leader Johnson Olony from the SPLA, Upper Nile has effectively split into three zones based largely on ethnicity. The state capital Malakal and the strategic Dolieb Hill continue to change hands, and the opposition has on multiple occasions attempted to take the oil fields in Paloich as shutting down oil production in this area would starve the government of any revenue.

15. The opposition in Unity State has been not as successful in maintaining territorial and political control. The decision of the SSLM/A to support the government split the Bul Nuer community, and many Bul Nuer were rewarded by being given senior positions in the government of Unity State, including the governor and the deputy governor posts. The SPLM/A in Opposition military presence in Mayendit, Koch and Mayom Counties seems to have been degraded by the major offensive of the SPLA and allied Bul Nuer militias that

started in April 2015. IO repositioning and resupplying is now believed to take place through the border areas of Sudan.

16. The SPLM/A in Opposition has allied forces in Northern Bahr el-Ghazal State congregated around former SPLA Major-General Dau Aturjong, the most prominent Dinka member of the opposition. An appreciable number of Aturjong fighters hail from the "*gulweng*" ranks — armed Dinka militia composed mostly of underage youth. These were left out by the mobilization drive in 2012-2013 organised by Gen. Paul Malong Awan, the former governor of the state and the current chief-of-staff of the SPLA. Aturjong's forces have not attacked the SPLA installations. They have engaged, however, in low intensity skirmishes near Kwajok in the Northern Bahr el-Ghazal and around Wau, Western Bahr el-Ghazal.

17. The political crisis in Juba and the resultant violence also led to the defection of thousands of Nuer from Divisions III and V deployed in the Greater Bahr El Ghazal area, particularly after the so-called "Mapel massacre" on 25 April 2014.[4] Protracted non-payment of salaries to the military stimulated the defections. Many defectors who did not want to participate in the war against the SPLM/A in Opposition first crossed into neighbouring Sudan and then returned to Southern Sudan, aligning themselves with the Aturjong rebellion.

18. In Western Equatoria State, the sporadic attacks on the SPLA-protected camps of the Dinka cattle herders from Jonglei and Lakes States coincided this year with attacks on the SPLA military convoys, in particular in the Mundri West and Mlovo Counties. The government forces answered by targeting civilians, which led to the displacement, during May 2015, of up to fifteen thousand people, mostly Mundaris. Similar developments have taken place in Maridi County.

19. In Eastern Equatoria State, the population and local authorities are apprehensive about the government's efforts to recruit the Equatorians for the ongoing conflict in the Greater Upper Nile. Clashes between local Topoza and Turkana militias and the SPLA have been reported since last year.[5]

20. In Central Equatoria State, the Governor, Mr. Clement Wani Konga, is believed to be in control of about several thousand-strong Mundari militia deployed there as well as in neighbouring Western Equatoria State. In his recent public statements, Governor Konga openly criticized the governance methods of the national authorities. The governors of Eastern and Western Equatoria have expressed similar criticism in public.[6]

[4] See: South Sudan National Advocacy Group — Statement dated 28 April 2014, at www.southsudannewsagency.com.

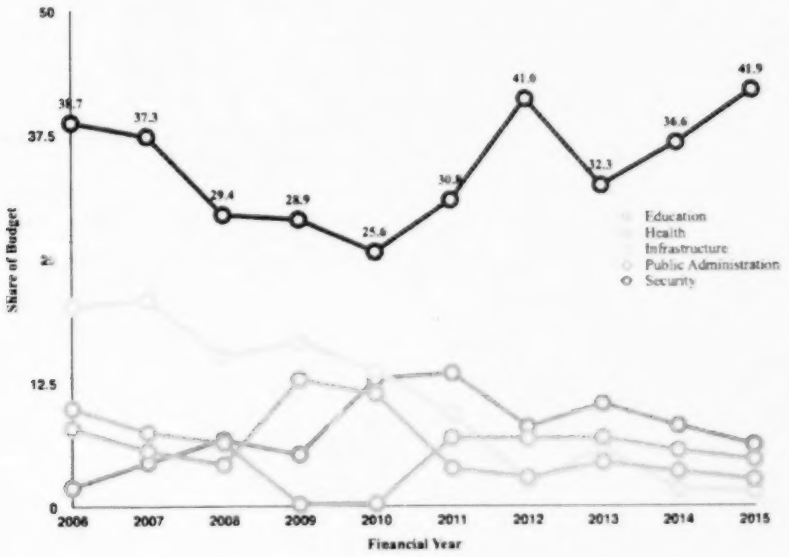
[5] See: IRNA report on ADRA rapid needs assessment in Mundri West County, Western Equatoria State, from 5 to 10 June 2015.

[6] See: Top Equatorian rebel leader slams governors' stance on federalism — in: Sudan Tribune, 23 February 2015.

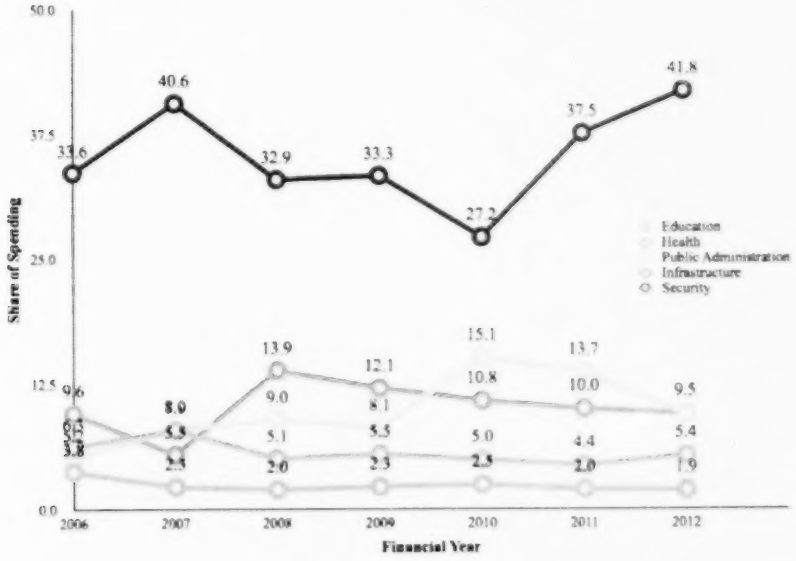
Annex VII

Percentage budgetary allocation by sector

(i) Share of approved budget

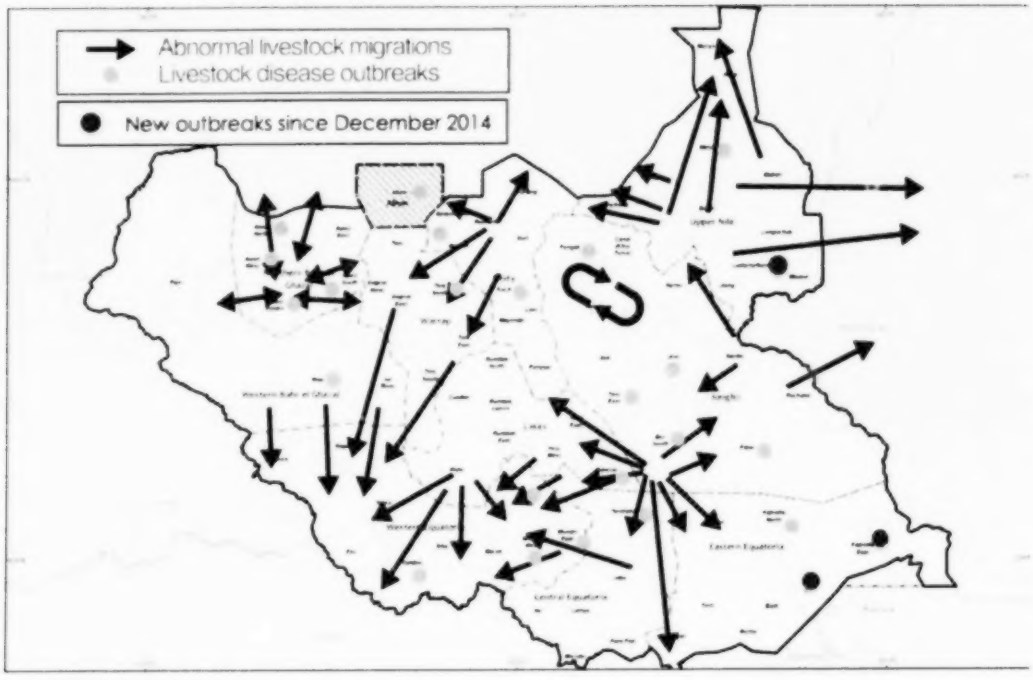


(ii) Share of Actual Spending



Annex VIII

Disruptions in livestock migrations



Annex IX

Section of captured cattle brought to Bentiu in mid-June

Annex X

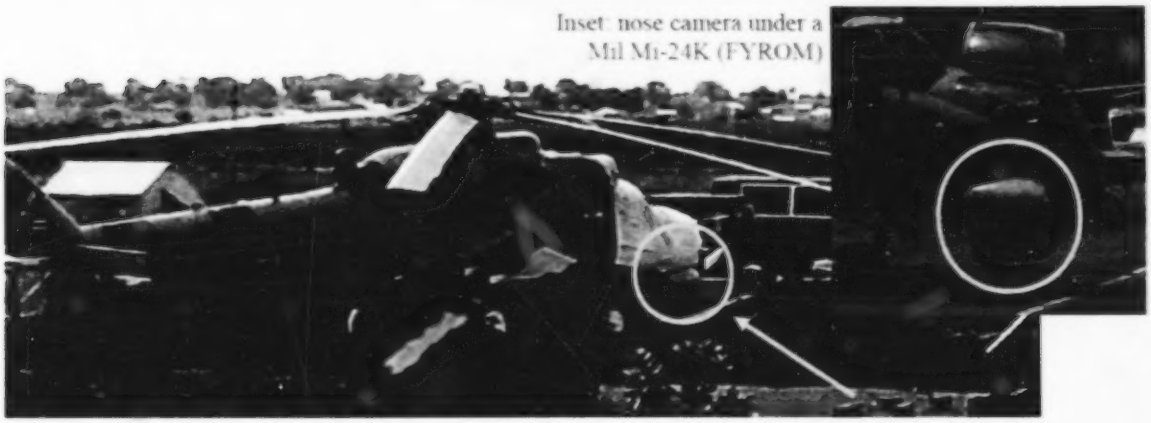
SPLM/A in Opposition fighters in Bentiu loot a slain SPLA soldier on 5 May 2014[1]

[1] https://www.youtube.com/watch?v=9RuiiAa1WpY.

Annex XI

Analysis of photographic evidence of Mil Mi24 helicopter flying the South Sudanese flag

Inset: nose camera under a Mil Mi-24K (FYROM)

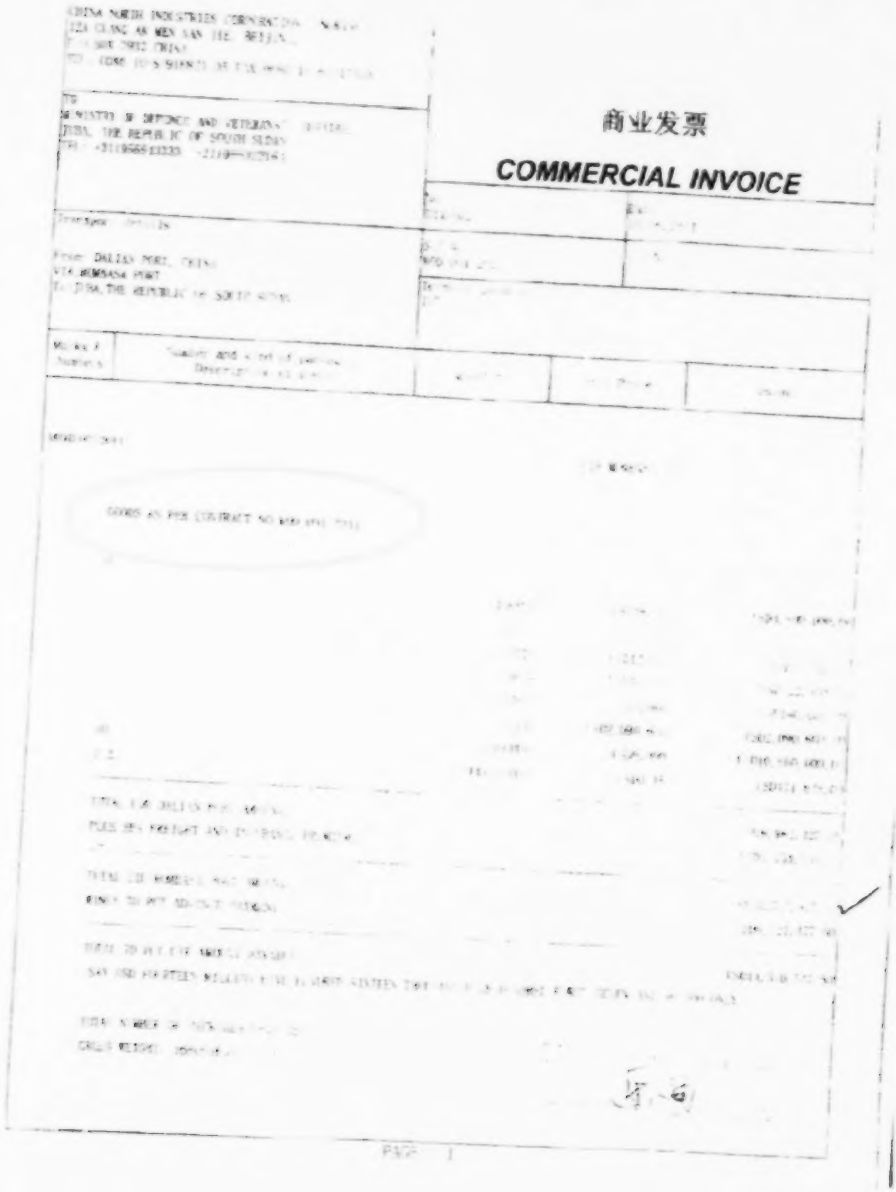


The Mi-24V is externally similar to earlier Mil Mi-24D but normally fitted with Anti-Tank Guided Missiles (ATGMs) on 'H' shaped missile rails on end of stub wings (see photograph in picture in main body of text) and has a modified radio guidance pod which is more streamlined. However, image below of a South Sudan Mil Mi-24 shows an aircraft that appears to be converted from a Mi-24K (camera recce version) with the under nose camera removed which leaves a distinctive bulge on the starboard side of the nose (yellow circle). Without sights, the helicopter cannot fire ATGMs from the H-shaped rails visible on the picture in text above. This can indicate that South Sudan is in possession of two different types of Mil Mi-24 helicopters. It is unlikely that new Mil Mi-24K helicopters, designed specifically for reconnaissance purposes, have undergone modular refitting of the kind visible on the picture prior to delivery, making it likely that this helicopter is not newly acquired by South Sudan.

Annex XII

Documentation concerning shipment of arms, ammunition, and related materiel from Norinco to the Ministry of Defence and Veterans' Affairs, June 2014

(Contract number circled in yellow)



商业发票

COMMERCIAL INVOICE

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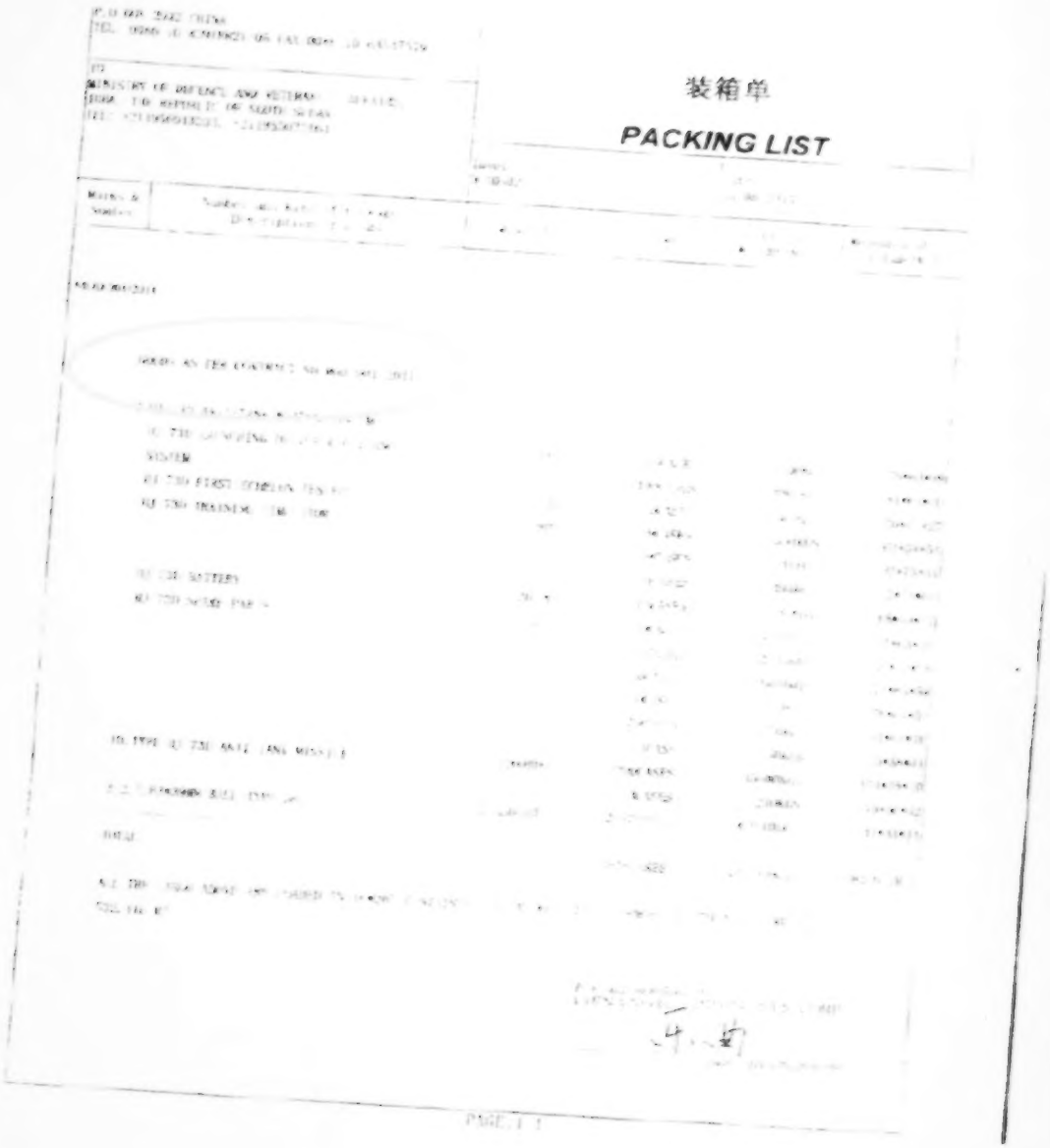
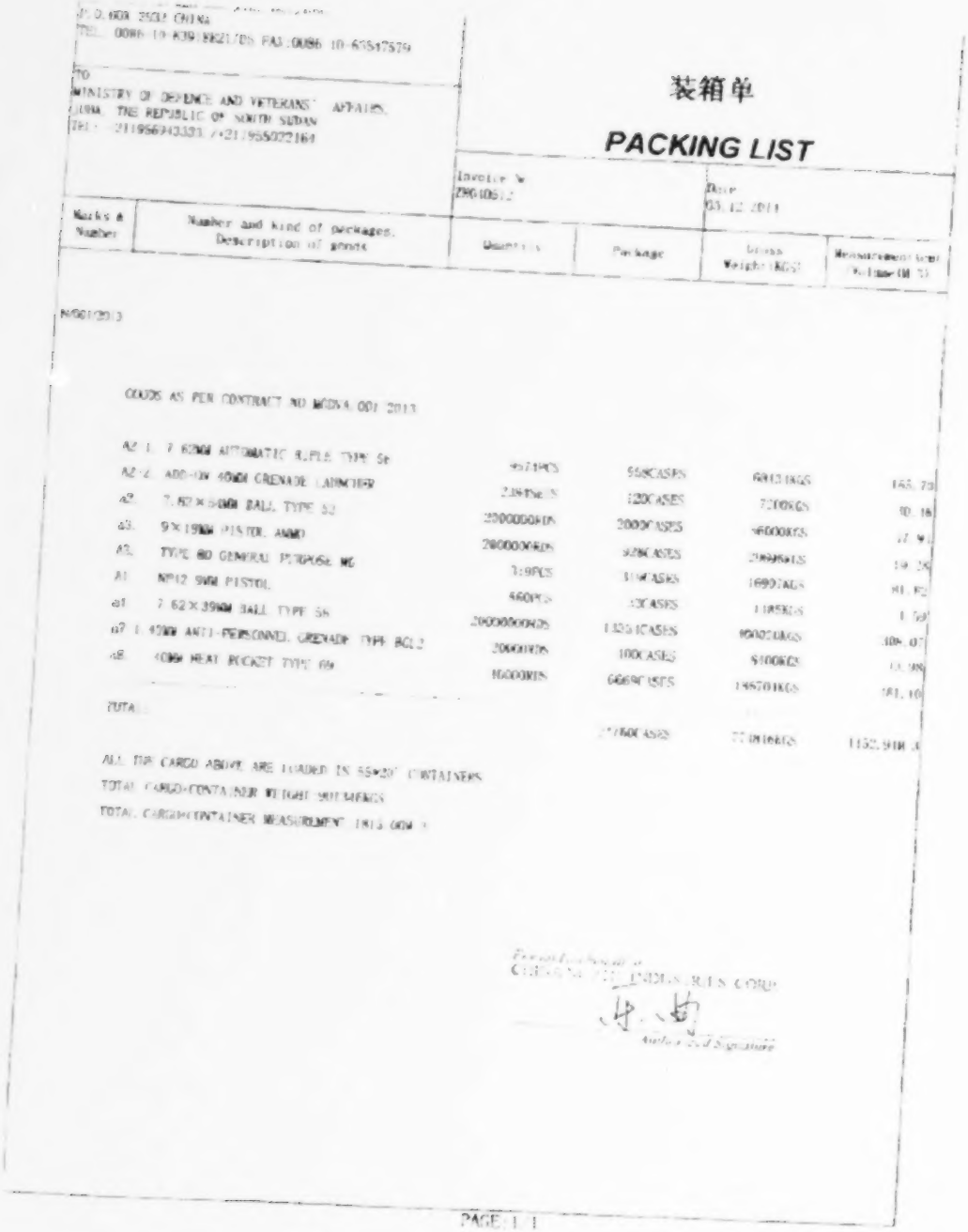


装箱单

PACKING LIST



装箱单

PACKING LIST

TO:
MINISTRY OF DEFENCE AND VETERANS' AFFAIRS,
JUBA, THE REPUBLIC OF SOUTH SUDAN
TEL: +211956943333 /+211955022184

Invoice No.: ZB01052
Date: 03.12.2011

Marks & Number	Number and kind of packages, Description of goods	Quantity	Package	Gross Weight (KGS)	Measurement (m³)
N/001/2013					
	GOODS AS PER CONTRACT NO MODVA 001/2013				
	A2-1 7.62MM AUTOMATIC RIFLE TYPE 56	95719PCS	956CASES	681318KGS	165.73
	A2-2 ADD-ON 40MM GRENADE LAUNCHER	23979PCS	120CASES	72005KGS	10.18
	a2 7.62×54R BALL TYPE 52	20000000RDS	2000CASES	960000KGS	17.94
	a3 9×19MM PISTOL AMMO	2800000RDS	928CASES	299986KGS	19.25
	A3 TYPE 80 GENERAL PURPOSE MG	7195PCS	314CASES	169924KGS	81.92
	A1 NP12 9MM PISTOL	4601PCS	23CASES	11858KGS	1.76
	a1 7.62×39MM BALL TYPE 56	20000000RDS	1330.1CASES	950010KGS	109.07
	a7 1.47MM ANTI-PERSONNEL GRENADE TYPE RGL2	200019PCS	100CASES	51006KGS	13.39
	a8 40MM HEAT ROCKET TYPE 69	16000RDS	666.9CASES	146701KGS	181.10
	TOTAL:		7176.0CASES	77.0116KGS	1152.918CBM

ALL THE CARGO ABOVE ARE LOADED IN 55*20' CONTAINERS
TOTAL CARGO+CONTAINER WEIGHT 901.5MKGS
TOTAL CARGO+CONTAINER MEASUREMENT 1813.00M³

PAGE: 1/1

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12A GUANG AN MEN NAN JIE, BEIJING, P.O.BOX 2932 CHINA
TEL.: 0086-10-63918821/06 FAX:0086-10-63547579

Consignee (Insert name, address and phone)

TO ORDER OF SHIPPER

中远航运股份有限公司
COSCO SHIPPING CO., LTD.

FAX:86-20-8761[illegible] TLX:440068 COSCA CN

Notify Party (Insert name, address and phone)

LOID INVESTMENTS LTD.
JEBEL CENTRE P.O.BOX 41 JUBA
AND BOD

BILL OF LADING

ORIGINAL

Vessel: PENG HUANG SONG V.0035

Port of Loading: DALIAN PORT, CHINA

Port of Discharge: MOMBASA PORT

Number of Original B/L: THREE

Particulars Furnished by Merchants

Description of Goods	Gross weight/Measurement
N/M	
CONTAINER NO./SEAL NO.	
PCL GLBU2980660/C37309/60BCASES	
PCL CCLU2706739/C37320/60BCASES	
PCL UESU2115286/C37321/571CASES	
PCL CBHU3499750/C37322/505CASES	
PCL PSCU3498700/C37323/145CASES	
PCL PSCU3221914/C37324/146CASES	
PCL CCLU2710111/C37325/145CASES	
PCL GVDU2009986/C37326/145CASES	
PCL PSCU3999320/C37327/145CASES	
PCL PSCU3430870/C37328/145CASES	
PCL CCLU2897112/C37329/145CASES	
PCL PCIU2150827/C37331/145CASES	
PCL PSCU3441797/C37332/75CASES	
PCL PSCU3444890/C37334/75CASES	
PCL PSCU3451075/C37335/125CASES	
PCL CBHU3229224/C37337/89CASES	
3816CASES (IN 16x20'S.O.C.)	16806.000KGS 532.4168M3
GOODS AS PER CONTRACT DATED 03-APR-2013	
TOTAL CARGO WEIGHT:13[illegible]KGS TOTAL CARGO MEASUREMENT:362.0118M3 CLEAN ON BOARD	
SAY:THREE THOUSAND EIGHT HUNDRED AND SIXTEEN CASES ONLY. (THE GOODS ARE SHIPPED IN SIXTEEN TWENTY-FEET SHIPPER'S OWN CONTAINER)	

(of which on deck at Merchant's risk, the Carrier not being responsible for loss or damage howsoever arising)

Freight and Charges

FREIGHT PREPAID

[illegible]

Place and date of issue: DALIAN

Signed for and on behalf of the Carrier:

AS AGENT FOR THE CARRIER:
COSCO SHIPPING CO., LTD.

For conditions of carriage see overleaf

Serial No.GZ 0026389
(For Carrier's use only)

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Annex XIII

Summary of emergency SPLA budget, January-June 2014

The Panel has obtained the full document, including individual line items for the Operations Group, Logistics Group, Administration Group, and Moral Orientation Group. For reasons of brevity these are withheld, but they can be obtained from the Panel by members of the Committee upon request. Although authentic in nature, the individual items mentioned have not necessarily been obtained by the GRSS. Other items the SPLA would not be in a position to obtain given their limited distribution or availability in countries unlikely to sell them. Neither would the SPLA be able to manage such items without the corresponding training in operating, maintaining, and repairing the equipment. Nevertheless, the Panel believes this budget provides an insight into the initial discussions surrounding the SPLA response to the crisis, in which from the beginning acquiring additional equipment as a means to militarily counter the loss of division-size formations to the SPLM/A in Opposition was tabled as a central policy option.

Summary of emergency budget (Jan-June 2014)

Matrix for Emergency Needs and Requirements

(Estimated cost in SSP)

A.	**Operations Group**	
1.	Artillery Unit	36.529.111.5
2.	Armoured & Anti-Tank Unit	361.176.693.5
3.	Air Defence Unit	14.432.405.3
4.	Military Intelligence Unit	80.283.732.7
5.	Medical Corp	22.777.380.0
6.	Air Force Unit	60.630.440.4
7.	Engineering Corp	44.534.255.9
8.	Signal Corp	7.023.613.3
9.	Commando Unit	5.754.086.6
10.	Riverine Unit	6.500.112.2
11.	Training Branch	6.531.668.4
12.	Others	4.000.000.0
B.	**Logistics Group**	
1.	Arms & Ammunitions	815.038.680.9
2.	Fuel and Lubricants	244.366.000.0
3.	Transport & Maintenance	158.432.273.5
4.	Food Rations	418.509.559.0
5.	Uniforms	138.150.000.0
6.	Ordinance	1.177.648.5
7.	Others	77.066.472.0
	Total	**1.852.740.633.9**

C.	**Administration Group**	
1.	GHQS Admin. Running Cost	7.000.000,00
2.	Military Police	5.000.000,00
3.	Force Control & Management System	12.000.000,00
4.	Military Justice	2.523.698,40
	Total	**26.523.698,40**
D.	**Moral Orientation Group**	
1.	Information & Media	1.650.000,00
2.	Morale Orientation Works	2.100.000,00
	Total	**3.750.000,00**
	Grand total	**2.533.187.831,99**